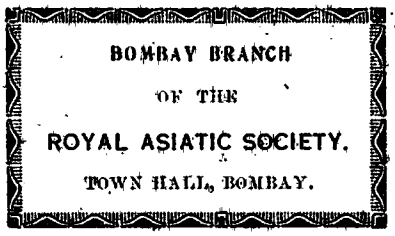
Final Budget Estimates
of
Expenditure on Defence Services
1938-39 & 1939-40

26/21/2



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FINAL

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

1938-39

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

AND OF

CONNECTED RECEIPTS

NEW DELHI: PRINTED BY THE MANAGER
GOVERNMENT OF INDIA PRESS: 1938.

F[redacted]

BUDGET[redacted]

OF[redacted]

EXPENDITURE ON DEFENCE SERVICES

(ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

1938-39

AND OF

CONNECTED RECEIPTS

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LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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M. R. COBURN,
Financial Adviser, Military Finance.

C. MACI. G. OGILVIE,
Secty. to the Govt. of India, Defence Department.

NEW DELHI;
, *1938.*

GENERAL SUMMARY OF ESTIMATES.

Head.	Accounts, 1936-37			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.					
	Gross expenditure.	Receipts.	Net expenditure	Gross expenditure.	Receipts.	Net expenditure	Gross expenditure.	Receipts	Net expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
58 XLVII DEFENCE SERVICES—EFFECTIVE	42,13,85,160	4,84,77,980	37,29,07,180	42,84,27,000	4,80,79,000	38,03,48,000	45,20,74,000	4,88,08,000	40,32,66,000			
59 XLVIII DEFENCE SERVICES—NON-EFFECTIVE	8,36,62,840	37,47,592	7,99,15,248	8,41,90,000	41,31,000	8,00,59,000	8,41,89,000	43,71,000	7,98,18,000	8,50,07,000	44,03,[illegible]	[illegible],06,04,000
60 TRANSFERS TO / FROM DEFENCE RESERVE FUND.	16,77,572	...	16,77,572	—1,42,25,000	...	—1,42,25,000	—1,09,02 000	...	—1,09,02,000	—1,50,46,000	...	—1,50,46,000
TOTAL	50,67,25,572	5,22,25,572	45,45,00,000	49,83,92,000	5,22,10,000	44,61,82,000	52,53,61,000	5,31,79,000	47,21,82,000	50,77,69,000	5,59,69,000	45,18,00,000

SERVICES ESTIMATES

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The major and main heads of expenditure and receipts under Defence Services are :—

Major Head $\frac{58}{XLVII}$ —Defence Services—Effective (sub-divided into twelve account heads) :—

Head 1/I.—Fighting Services.

Head 2/II.—Administrative Services.

Head 3/III.—Manufacturing Establishments (including stores).

Head 4/IV.—Army Headquarters, Staff of Commands, etc.

Head 5/V.—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.).

Head 6/VI.—Special Services.

Head 7/VII.—Transportation, Conservancy, Hot weather establishments and Miscellaneous.

Head 8/VIII.—Military Engineer Services (including stores).

Head 9/IX.—Auxiliary and Territorial Forces.

Head 10/X.—Royal Air Force (including stores).

Head 11/XI.—Royal Indian Navy (including stores).

Head 12/XII.—Quetta Reconstruction.

Major Head $\frac{59}{XLVIII.}$ —Defence Services—Non-effective (sub-divided into three account heads.)

Head 1/I.—Army.
Head 2/II.—Royal Air Force.
Head 3/III.—Royal Indian Navy.

Major Head. 60—Transfers $\frac{\text{to}}{\text{from}}$ Defence Reserve Fund.

2. The Defence Department of the Government of India controls the expenditure under all the heads except that pertaining to the Military Accounts Offices which are under the control of the Finance Department.

3. The budget estimates are based on the cost of the actual anticipated strength of the Defence Services. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

4. The term "Pay" used in this budget includes all allowances except when they are shown separately *e.g.*, kit and clothing allowances.

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1938-39 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13⅓).	Total.
	Rs.	Rs.	Rs.
EXPENDITURE—			
58.—DEFENCE SERVICES—EFFECTIVE—			
1.—Fighting Services	12,91,55,000	2,71,35,000	15,62,90,000
2.—Administrative Services	6,53,64,000	41,60,000	6,95,24,000
3.—Manufacturing establishments (Including Stores)	2,89,71,000	35,21,000	3,24,92,000
4.—Army Headquarters, Staff of Commands, etc.	2,00,67,000	9,92,000	2,10,59,000
5.—Purchase and sale of stores, equipment and animals (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.)	3,82,73,000	1,08,39,000	4,91,12,000
6.—Special Services	..	..	..
7.—Transportation, Conservancy, hot weather Establishments and Miscellaneous	1,88,38,000	79,28,000	2,67,66,000
8.—Military Engineer Services (Including Stores)	3,88,76,000	4,17,000	3,92,93,000
9.—Auxiliary and Territorial Forces	57,80,000	..	57,80,000
10. Royal Air Force (Including Stores)	1,40,14,000	76,53,000	2,16,67,000
11.—Royal Indian Navy (Including Stores)	73,50,000	9,30,000	82,80,000
12.—Quetta Reconstruction	74,77,000	68,000	75,45,000
Total	37,41,65,000	6,36,43,000	43,78,08,000
59.—DEFENCE SERVICES—NON-EFFECTIVE—			
1. Army	3,71,98,000	4,62,98,000	8,34,96,000
2. Royal Air Force	30,000	5,10,000	5,40,000
3. Royal Indian Navy	1,45,000	8,26,000	9,71,000
Total	3,73,73,000	4,76,34,000	8,50,07,000
60.—TRANSFERS FROM DEFENCE RESERVE FUND	—1,50,46,000	..	—1,50,46,000
TOTAL EXPENDITURE	39,64,92,000	11,12,77,000	50,77,69,000

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR 1938-39 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13⅓).	Total.
	Rs.	Rs.	Rs.
RECEIPTS—			
XLVII.—DEFENCE SERVICES—EFFECTIVE—			
I.—Fighting Services	4,52,000	2,33,59,000	2,38,11,000
II.—Administrative Services	20,96,000	36,000	21,32,000
III.—Manufacturing Establishments (Including Stores)	75,09,000	..	75,09,000
IV.—Army Headquarters, Staff of Commands, etc.	65,000	1,000	66,000
V.—Purchase and sale of stores, equipment and Animals (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.)	1,17,74,000	1,06,000	1,18,80,000
VI.—Special Services	..	3,000	3,000
VII.—Transportation, Conservancy, hot weather Establishments and Miscellaneous	9,50,000	2,00,000	11,50,000
VIII.—Military Engineer Services (Including Stores)	43,69,000	1,000	43,70,000
IX.—Auxiliary and Territorial Forces	18,000	..	18,000
X.—Royal Air Force (Including Stores)	2,14,000	30,000	2,44,000
XI.—Royal Indian Navy (Including Stores)	3,39,000	8,000	3,47,000
XII.—Quetta Reconstruction	36,000	..	36,000
Total	2,78,22,000	2,37,44,000	5,15,66,000
XLVIII.—DEFENCE SERVICES—NON-EFFECTIVE—			
I. Army	8,96,000	34,98,000	43,94,000
II. Royal Air Force	..	..	..
III. Royal Indian Navy	5,000	4,000	9,000
Total	9,01,000	35,02,000	44,03,000
Total Receipts	2,87,23,000	2,72,46,000	5,59,69,000

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA.

HEAD

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter-master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
48.—DEFENCE SERVICES—EFFECTIVE					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER AND BURMA	...	...	13,13,18,000	...	...
B.—MISCELLANEOUS	...	...	25,63,000	...	...
C.—INDIAN INFANTRY SERVING AT HONGKONG	...	...	4,00,000	...	...
D.—ENGLAND	2,71,35,000	...	...	...	...
TOTAL	2,71,35,000	...	12,91,55,000	...	...
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	...	32,90,000	...	...	...
B.—EDUCATION	...	38,47,000	...	...	...
C.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,75,77,000	2,24,000	...
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	...	...	52,000	19,34,000	...
E.—INDIAN ARMY VETERINARY CORPS	...	...	9,33,000	85,000	...
F.—INDIAN ARMY ORDNANCE CORPS	...	...	...	...	72,44,000
G.—MEDICAL COLLEGES AND SCHOOLS	...	...	...	...	...
I.—MEDICAL SERVICES	12,000	...	1,38,05,000	...	...
J.—MILITARY ACCOUNTS OFFICES	...	...	...	...	...
K.—ECCLESIASTICAL ESTABLISHMENTS	4,00,000	...	...	...	...
L.—CANTONMENTS	20,10,000	...	...	...	...
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	...	...	...	...	15,46,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	...	...	15,00,000	...	...
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	...	5,19,000	...	...	...
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	...	...	...	3,01,000	...
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS	...	...	...	...	...
R.—ENGLAND	41,60,000	...	...	...	...
TOTAL	65,82,000	76,56,000	3,38,67,000	25,44,000	87,90,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—					
A.—MEDICAL STORE DEPOTS AND WORKSHOPS	...	...	...	...	...
B.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,90,000	...	...
C.—ORDNANCE AND CLOTHING FACTORIES	...	...	...	...	1,89,94,000
D.—GRASS FARMS	...	...	...	39,14,000	...
E.—DAIRY FARMS	...	...	...	34,73,000	...
F.—ENGLAND	35,21,000	...	...	...	...
TOTAL	35,21,000	...	1,90,000	73 87,000	1,89,94,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	83,000	16,54,000	13,75,000	12,26,000	17,95,000
B.—STAFF OF COMMANDS	...	33,09,000	...	...	...
C.—STAFF OF DISTRICTS AND BRIGADES	...	83,17,000	...	...	...
D.—ENGLAND	9,92,000	...	...	...	...
TOTAL	10,75,000	1,32,80,000	13,75,000	12,26,000	17,95,000
HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)—					
A.—R. I. A. S. C.	...	...	...	2,81,64,000	...
B.—ANIMALS (REMOUNTS)	...	...	...	11,64,000	...
C.—I. A. O. C.	...	...	...	...	89,14,000
D.—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH	...	...	...	...	31,000
E.—ENGLAND	1,08,39,000	...	...	...	...
TOTAL	1,08,39,000	...	...	2,93,28,000	89,45,000
CARRIED OVER	4,91,52,000	2,09,36,000	16,45,87,000	4,04,85,000	3,85,24,000

FOR THE YEAR 1938-39 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

Director General Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General	Deputy Secretary Revision Defence Department.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	13,13,18,000
...	...	...	...	...	...	...	...	—25,63,000
...	...	...	...	...	...	...	...	4,00,000
...	...	...	...	...	...	...		2,71,35,000
...	...	...	...	...	...	...	...	15,62,90,000
...	...	...	...	...	...	...	...	32,90,000
...	...	...	...	...	...	...	...	38,47,000
...	...	...	...	...	...	...	...	1,78,01,000
...	...	...	...	...	...	...	...	19,86,000
...	...	...	...	...	...	...	...	10,18,000
...	...	...	...	...	...	...	...	72,44,000
1,85,000	...	...	...	...	...	...	...	1,85,000
...	...	...	...	...	...	...	...	1,38,17,000
...	...	...	...	97,00,000	...	...	...	97,00,000
...	...	...	...	...	...	...	...	4,00,000
...	...	...	...	...	...	...	...	20,10,000
...	...	...	...	...	...	...	...	15,46,000
...	...	...	...	...	...	...	...	15,00,000
...	...	...	...	...	...	...	...	5,19,000
...	...	...	...	...	...	...	...	3,01,000
...	...	...	...	...	...	...	2,00,000	2,00,000
...	...	...	...	...	...	...	...	41,60,000
1,85,000	...	...	...	97,00,000	...	...	2,00,000	6,95,24,000
24,00,000	...	...	...	...	...	...	...	24,00,000
...	...	...	...	...	...	...	...	1,90,000
...	...	...	...	...	...	...	...	1,89,94,000
...	...	...	...	...	...	...	...	39,14,000
...	...	...	...	...	...	...	...	34,73,000
...	...	...	...	...	...	...	...	35,21,000
24,00,000	...	...	...	...	...	...	...	3,24,92,000
...	4,22,000	1,04,000	2,98,000	...	14,84,000	...	...	84,41,000
...	...	...	...	...	...	...	...	33,09,000
...	...	...	...	...	...	...	...	83,17,000
...	...	...	...	...	...	...	...	9,92,000
...	4,22,000	1,04,000	2,98,000	...	14,84,000	...	...	2,10,59,000
...	...	...	...	...	...	...	...	2,81,64,000
...	...	...	...	...	...	...	...	11,64,000
...	...	...	...	...	...	...	...	89,14,000
...	...	...	...	...	...	...	...	31,000
...	...	...	...	...	...	...	...	1,08,39,000
...	...	...	...	...	...	...	...	4,91,12,000
25,85,000	4,22,000	1,04,000	2,98,000	97,00,000	14,84,000	...	2,00,000	32,84,77,000

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA FOR

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter-master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
58.—DEFENCE SERVICES—EFFECTIVE—*contd.*					
BROUGHT FORWARD.	4,91,52,000	2,09,36,000	16,45,87,000	4,04,85,000	3,85,24,000
HEAD 6.—SPECIAL SERVICES	...	...	...	...	...
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,04,000	...	...	1,57,56,000	...
B.—HIRED TRANSPORT, ETC.	...	...	...	7,69,000	...
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS	...	...	...	20,20,000	...
D.—MISCELLANEOUS	...	...	...	...	...
E.—ENGLAND	79,28,000	...	...	...	...
TOTAL	80,32,000	...	...	1,85,45,000	...
HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	4,17,000*	...	...	3,88,76,000	...
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES	...	...	57,80,000	...	...
HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)	76,53,000*	...	...	...	...
HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES)	82,80,000†	...	...	...	...
HEAD 12.—QUETTA RECONSTRUCTION.	68,000*	...	...	74,77,000	...
59.—DEFENCE SERVICES—NON-EFFECTIVE—					
HEAD 1.—ARMY	4,62,98,000*	...	3,71,98,000	...	...
HEAD 2.—ROYAL AIR FORCE	5,10,000*	...	...	...	...
HEAD 3.—ROYAL INDIAN NAVY	9,71,000‡	...	...	...	...
TOTAL	4,77,79,000	...	3,71,98,000	...	...
GRAND TOTAL	12,13,81,000	2,09,36,000	20,75,65,000	10,53,83,000	3,85,24,000

All Defence Services expenditure is controlled by the Government of India in the Defence and Finance Departments and generally no new expenditure whether initial or recurring, is incurred except with their sanction or the sanction of the Secretary of State for India, where necessary. Under the general control of Government and as a working arrangement the sanctioned Budget is distributed amongst the controlling authorities

* Expenditure incurred
† Includes Rs. 9,30,000
‡ Includes Rs. 8,26,000

THE YEAR 1938-39 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—*concld.*

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Deputy Secretary Revision Defence Department.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25,85,000	4,22,000	1,04,000	2,98,000	97,00,000	14,84,000	...	2,00,000	32,84,77,000
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,58,60,000
...	...	...	...	...	...	...	...	7,69,000
...	...	...	...	...	...	...	...	20,20,000
...	...	...	...	...	...	...	1,89,000	1,89,000
...	...	...	...	...	...	...	...	79,28,000
...	...	...	...	...	...	...	1,89,000	2,67,66,000
...	...	...	...	...	...	...	...	3,92,93,000
...	...	...	...	...	...	...	...	57,80,000
...	...	...	...	...	...	1,40,14,000	...	2,16,67,000
...	...	...	...	...	...	...	...	82,80,000
...	...	...	...	...	...	...	...	75,45,000
...	...	...	...	...	...	...	...	8,34,96,000
...	...	...	...	...	...	30,000	...	5,40,000
...	...	...	...	...	...	...	...	9,71,000
...	...	...	...	...	...	30,000	...	8,50,07,000
25,85,000	4,22,000	1,04,000	2,98,000	97,00,000	14,84,000	1,40,44,000	3,89,000	52,28,15,000

at Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these officers being again allocated by them to the various local administrative areas for effective primary control. The object is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget grants under the different heads and of securing to the Government of India prompt knowledge of likely excesses or savings in the sanctioned Budget.
in England.
or expenditure in England.
for expenditure in England.

STRENGTHS OF PERSONNEL AND ANIMALS.

STATEMENT I —STRENGTH OF THE DEFENCE SERVICES IN INDIA.

Comparative statement of authorised establishments on 1st April 1937 and 1st April 1938, whose cost is chargeable wholly or partly to Indian Revenues.

	1938.								1937.							
	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ARMY.																
1 —FIGHTING UNITS—INDIA PROPER.																
(1) Cavalry	443	16	2,820	327	10,255	...	5,364	1,980	429	22	2,830	377	10,409	...	5,202	2,940
(2) Artillery	541	5	8,441	197	11,016	...	3,889	2,731	544	2	8,899	193	10,657	...	3,970	2,731
(3) Engineers—Sappers and Miners.	147	3	158	199	9,106	114	590	2,350	150	...	158	199	9,160	114	592	2,350
(4) Infantry	2,580	135	37,114	1,980	84,751	2	7,900	23,560	2,523	91	37,201	2,130	84,709	2	7,900	23,560
(5) Signal Service	143	3	1,988	71	3,817	60	768	625	145	1	1,988	71	3,700	59	777	625
(6) Tank Corps	83	...	953	...	...	...	228	...	96	...	1,127	...	...	...	260	...
(7) Indian Supplementary Reserve	...	...	...	...	...	...	...	255	...	...	...	...	...	...	...	255
(8) Railway Nucleus Reserve	1	...	1	...	...	2	3	650	1	...	1	...	...	2	3	650
TOTAL FIGHTING UNITS	3,938	162	51,475	2,774	1,18,945	178	18,742	32,151	3,888	116	52,204	2,970	1,18,635	177	18,704	33,111
II. —STAFF (inclusive of personnel of Administrative Services)—																
(1) Army Headquarters	167	...	106	4	...	739	365	...	153	...	78	18	...	725	374	...
(2) Command Headquarters	115	...	72	4	19	133	3	...	112	...	71	4	31	137	1	...
(3) Districts and Brigades	312	...	224	...	97	426	26	...	311	...	222	...	...	508	26	...
(4) Embarkation Staff	10	...	21	1	2	53	45	...	10	...	21	1	2	53	45	...
(5) Railway Transport Staff	1	...	18	...	...	2	...	...	1	...	18	...	...	2	...	...
(6) Miscellaneous	9	1	29	1	3	5	71	...	10	...	29	1	3	5	71	...
TOTAL STAFF	614	1	470	10	121	1,358	510	...	597	...	439	24	36	1,430	517	...
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)	117	...	196	6	95	64	505	...	107	...	136	11	82	62	494	...
IV.—EDUCATIONAL ESTABLISHMENTS	64	...	173	50	90	504	245	6	62	...	174	49	89	500	244	6

V.—Royal Indian Army Service Corps.	489	...	538	284	13,971	1,692	6,129	5,362	484	...	597	280	13,868	1,709	5,932	5,104
Deduct—Numbers taken against Item II.	*65*	...	*35*	*1*	*116*	*244*	*32*	...	*65*	...	*27*	*1*	*119*	*284*	*32*	...
Balance . . .	424	...	503	283	13,855	1,448	6,097	5,362	419	...	570	279	13,749	1,425	5,900	5,104
VI.—Indian Army Ordnance Corps	152	...	569	6	1,118	854	198	85	142	...	573	6	1,084	849	198	85
Deduct—Numbers taken against Item II.	*31*	...	*20*	...	...	...	...	...	*26*	...	*20*	...	...	...	...	...
Balance . . .	121	...	549	6	1,118	854	198	85	116	...	553	6	1,084	849	198	85
VII.—Medical Services . .	879	59	780	608	4,108	...	4,541	3,335	930	...	759	604	4,108	...	4,541	3,335
Deduct—Numbers taken against Item II.	*64*	...	*14*	*1*	...	...	...	...	*62*	...	*12*	*1*	...	...	...	...
Balance . . .	815	59	766	607	4,108	...	4,541	3,335	868	...	747	603	4,108	...	4,541	3,335
VIII.—Veterinary Services .	61	16	4	123	544	57	91	77	63	15	4	121	543	56	93	77
Deduct—Numbers taken against Item II.	*18*	...	...	...	...	*8*	...	...	*18*	...	...	...	...	*8*	...	...
Balance . . .	43	16	4	123	544	49	91	77	45	15	4	121	543	48	93	77
IX.—Remount Services . .	35	...	14	9	148	281	214	...	35	...	13	9	149	281	214	...
Deduct—Numbers shown against Item II.	*6*	...	...	...	...	*8*	...	...	*6*	...	...	...	...	*8*	...	...
Balance . . .	29	...	14	9	148	273	214	...	29	...	13	9	149	273	214	...
X.—Miscellaneous Establishments (inclusive of Military Accounts Department).	339	61	108	130	592	5,330	2,002	169	325	60	126	126	590	5,247	1,924	169
XI.—Auxiliary and Territorial Forces (Permanent Establishment).	122	...	225	27	9	...	...	...	114	...	224	27	9	...	...	...
XII.—Royal Air Force . .	259	11	1,916	5	226	520	833	...	251	11	1,896	5	228	514	832	...
ROYAL INDIAN NAVY . .	90	13	50	...	1,335	96	29	...	87	13	47	...	1,284	94	29	...
MILITARY ENGINEER SERVICES (INCLUDING QUETTA RECONSTRUCTION).	265	...	196	...	...	1,520	537	...	258	13	197	...	...	1,531	539	...
TOTAL .	7,240	323	56,645	4,030	1,41,186	12,194	34,544	41,185	7,179	215	57,330	4,230	1,40,586	12,150	34,229	41,887

Note 1.—Departmental officers (*e.g.*, Commissaries, etc.) holding King's Commissions, Lady nurses and civilian gazetted officers of superior services are included in columns 2 and 10.

Note 2.—Matrons are included in columns 4 and 12.

Note 3.—Indian officers who have been granted honorary King's Commissions for services in the War etc. but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 5 and 13. Civilian gazetted officers of subordinate services are also included in columns 5 and 13.

Note 4.—"Followers" includes artificers and menials.

Note 5.—The number of Indian Officers holding King's Commission and Indian Commission in the fighting units of the Indian Army within the authorised establishment in 1938 will be 396 excluding 9 in the employ of Political Department.

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I.

	1938.								1937.							
	Officers with King's Commissions.	Indian Commissioned Officers	British other ranks	Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks.	Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
II.—STAFF—																
(1) Army Headquarters—																
Commander-in-Chief and Personal Staff.	6	...	2	2	...	2	4	...	6	...	2	2	...	2	3	...
Military Secretary's Branch	5	...	8	...	...	42	19	...	3	...	5	1	...	40	19	...
General Staff Branch	48	...	38	1	...	117	77	...	43	...	26	4	...	101	89	...
Adjutant General's Branch	34	...	17	1	...	148	96	...	34	...	4	5	...	154	95	...
Quartermaster General's Branch	33	...	14	...	...	114	64	...	32	...	11	4	...	110	64	...
Master General of Ordnance Branch.	36	...	24	...	...	297	98	...	31	...	26	2	...	290	97	...
Central Revision Section.	2	...	...	...	...	12	3	...	1	...	2	...	...	14	3	...
Principal Supply Officer's Committee.	3	...	3	...	...	7	4	...	3	...	2	...	...	14	4	...
TOTAL ARMY HEADQUARTERS	167	...	106	4	...	739	365	...	153	...	78	18	...	725	374	...
(6) Miscellaneous—																
Military Prisons and Detention Barracks.	2	...	23	...	...	...	9	...	2	...	23	...	...	...	9	...
Personal Staff of Governor General	7	1	...	1	...	...	...	...	8	...	...	1	...	...	...	...
Garrison Quartermasters, Rest Camps, etc.	...	...	6	...	3	5	62	...	...	...	6	...	3	5	62	...
TOTAL MISCELLANEOUS	9	1	29	1	3	5	71	...	10	...	29	1	3	5	71	...
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—																
Staff College	53	...	5	...	2	8	21	...	50	...	5	...	2	7	21	...
Headquarters Weapon training and mechanisation Pachmarhi.	2	...	...	...	...	2	...	...	2	...	...	...	...	2	...	...
Small Arms School, Pachmarhi	9	...	26	2	31	3	54	...	9	...	25	7	29	3	54	...
Small Arms and mechanisation School, Ahmednagar.	21	...	115	1	21	7	42	...	14	...	56	1	10	5	32	...
Physical Training—																
Command Gymnasia	...	...	4	...	...	...	...	...	...	...	4	...	...	...	...	...
Ambala School	6	...	9	...	15	6	26	...	6	...	9	...	15	6	26	...
Equitation School	6	...	6	1	12	15	296	...	6	...	6	1	12	15	296	...
Senior Officers' School	7	...	6	...	5	5	7	...	7	...	6	...	5	5	7	...
Artillery School	7	...	12	...	...	4	38	...	7	...	12	...	...	4	38	...
Education of Military Medical pupils.	...	...	...	...	...	12	...	...	...	...	...	...	...	12	...	...
Army Signal School	6	...	13	2	9	2	21	...	6	...	13	2	9	3	20	...
TRAINING ESTABLISHMENTS	117	...	196	6	95	64	505	...	107	...	136	11	82	62	494	...

IV.—EDUCATIONAL ESTABLISHMENT—																
Supervising and Inspecting staff																
Army Headquarters	1	...	...	...	...	3	...	...	1	...	...	...	...	3	...	...
Command Headquarters	4	...	4	3	...	...	...	...	5	...	8	3	...	...	...	...
Districts	17	...	15	13	...	...	...	...	14	...	11	13	...	...	...	...
Garrison schools, British troops	...	...	102	...	...	150	...	...	...	...	102	...	...	150	...	...
Garrison schools, Indian troops	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
School of Education, Headquarters.																
School of Education, Educational wing.	8	...	13	8	14	38	22	...	8	...	13	8	13	35	21	...
School of Education, Chemical Warfare.	3	...	9	1	19	1	2	...	3	...	9	1	19	1	2	...
Lawrence Royal Military School, Sanawar.	...	...	4	...	...	86	70	...	...	...	4	...	...	86	70	...
Lawrence Military Asylum, Abu	...	...	3	...	...	2	...	...	...	...	3	...	...	2	...	...
Prince of Wales' Royal Indian Military College, Dehra Dun.	1	...	1	...	23	53	...	...	1	...	2	...	23	53	...	...
Kitchener College, Nowgong	4	...	8	4	4	18	21	...	4	...	8	3	4	18	21	...
King George's Royal Military Schools.	3	...	6	19	24	27	99	...	3	...	6	19	24	26	99	...
Board of Examiners	1	...	...	...	...	3	2	...	1	...	...	...	...	3	2	...
Indian Military Academy, Dehra Dun.	22	...	8	2	6	123	29	6	22	...	8	2	6	123	29	6
TOTAL EDUCATIONAL ESTABLISHMENTS.	64	...	173	50	90	504	245	6	62	...	174	49	89	500	244	
V.—ROYAL INDIAN ARMY SERVICE CORPS—																
Army Headquarters	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
Command Headquarters	14	...	5	...	19	41	...	...	14	...	4	...	31	66	...	...
District Headquarters	29	...	20	...	97	171	...	...	29	...	13	...	88	186	...	...
Embarkation Staff	4	...	10	1	...	32	32	...	4	...	10	1	...	32	32	...
Training Institutions	...	...	...	...	15	...	...	...	...	...	...	...	15	...	...	...
Supply Companies and Supply Depots.	131	...	141	80	128	692	1,859	...	129	...	173	80	94	677	1,825	...
Animal Transport	47	...	37	127	9,684	95	1,436	2,092	47	...	38	127	9,684	95	1,436	1,834
Mechanical Transport units	75	...	136	57	3,100	200	1,313	3,270	73	...	155	54	3,079	180	982	3,270
R. I. A. S. C. Training Group	19	...	15	11	458	46	76	...	16	...	12	10	440	20	66	...
Central Mechanical Transport stores depot.	13	...	13	...	15	125	116	...	13	...	13	...	15	125	116	...
Headquarters Maintenance Group, M. T.	5	...	3	...	31	20	66	...	5	...	3	...	31	20	238	...
Vehicle Reserve Depot	5	...	7	2	254	15	113	...	5	...	7	2	242	15	113	...
Technical Inspectors M. T.	14	...	8	...	21	12	15	...	14	...	8	...	21	12	15	...
Experimental Section, M. T.	3	...	8	...	9	3	17	...	3	...	8	...	9	3	17	...
School of Cookery	1	...	4	...	...	1	6	...	1	...	4	...	...	1	6	...
R. I. A. S. C. Record office	3	...	...	...	...	20	9	...	5	...	5	...	...	63	15	...
Heavy Repair Shops, M. T.	27	...	58	6	140	97	1,071	...	27	...	76	6	119	97	1,071	...
Reserve for leave, etc.—																
Mechanical Transport	33	...	49	...	...	36	...	...	33	...	49	...	...	36	...	...
Animal Transport	9	...	3	...	...	8	...	...	9	...	3	...	...	8	...	...
Supply Service	39	...	21	...	...	78	...	...	39	...	16	...	...	73	...	...
TOTAL ROYAL INDIAN ARMY SERVICE CORPS	489	...	538	284	13,971	1,692	6,129	5,362	484	...	597	280	13,868	1,709	5,932	5,104

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*contd.*

	1938.								1937.							
	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks.	Indian Officers with Viceroy's Commission.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officer with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
VI.—INDIAN ARMY ORDNANCE CORPS—																
Army Headquarters	15	...	20	...	...	...	...	...	10	...	20	...	...	...	...	...
Command Headquarters	5	...	13	...	...	17	...	...	5	...	12	...	...	17	...	...
District Headquarters	11	...	26	...	...	22	...	...	11	...	25	...	...	22	...	...
Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. [*Head* 2-*F* ((*a*)].	95	...	436	5	1,099	804	198	85	90	...	442	5	1,065	795	198	85
I. A. O. C. School of Instruction [*Head* 2- *F.* (*b*)].	3	...	4	1	19	11	...	...	3	...	4	1	19	15	...	...
Reserve for leave, etc.	23	...	70	...	...	...	...	...	23	...	70	...	...	...	...	...
TOTAL INDIAN ARMY ORDNANCE CORPS.	152	...	569	6	1,118	854	198	85	142	...	573	6	1,084	849	198	85
VII.—MEDICAL SERVICES—																
Royal Army Medical Corps—																
Army Headquarters	5	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...
Command Headquarters	10	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...
District Headquarters	18	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...
Embarkation Staff	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
I. H. C., etc.	2	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Hospitals	213	...	353	...	...	...	...	...	197	...	353	...	...	...	...	...
Military Food Laboratory	1	...	7	...	...	...	...	...	1	...	7	...	...	...	...	...
Lethal Stores Inspectorates and Chemical Defence Research.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
School of Education	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...
Reserve for leave, etc.	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
	268	...	361	...	...	...	...	...	252	...	361	...	...	...	...	...
Indian Medical Service—																
Army Headquarters	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
Command Headquarters	4	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...
District Headquarters	20	...	...	...	...	...	...	...	17	...	...	...	...	...	...	...
Lawrence Royal Military School, Sanawar.	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Medical Store Depots and Workshops.	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
Lethal Stores Inspectorates and Chemical Defence Research	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Indian Hospital Corps	8	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...
Hospitals	193	†59	...	...	...	...	...	...	251	...	...	...	...	...	...	...
Ordnance Factories	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Kitchener College, Nowgong	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Reserve for leave, etc.	51	...	...	...	...	...	...	...	51	...	...	...	...	...	...	...
	288	59	...	...	...	...	...	...	345	...	...	...	...	...	...	...
Army Dental Corps—																
Army Headquarters	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
Hospitals	25	...	40	...	...	...	...	...	26	...	41	...	...	...	...	...
	26	...	41	...	...	...	...	...	26	...	41	...	...	...	...	...

Indian Medical Department																	
Army Headquarters	...	...	2	1	...	...	...	...	...	...	2	1	...	...	...	...	
Command Headquarters	...	...	2	...	...	...	...	...	...	...	1	...	...	...	...	...	
District Headquarters	...	...	7	...	...	...	...	...	...	...	7	...	...	...	...	...	
Embarkation staff	...	...	2	...	...	...	...	...	...	...	2	...	...	...	...	...	
Indian Hospital Corps	...	...	4	...	...	...	...	...	...	...	4	...	...	...	...	...	
Hospitals	27*	...	241	408	...	...	...	...	*37	...	220	401	...	...	...	...	
R. I. Military College, Dehra Dun	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	
Medical Store Depots and Workshops	...	...	6	5	...	...	...	...	...	...	7	8	...	...	...	...	
Army Ordnance and Clothing Factories	...	...	6	7	...	...	...	...	...	...	6	7	...	...	...	...	
Lethal Stores Inspectorates and Chemical Defence Research	...	...	...	2	...	...	...	...	...	...	...	2	...	...	...	...	
Remount Depots	...	...	2	2	...	...	...	...	...	...	2	2	...	...	...	...	
Lawrence Royal Military School Sanawar	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	
King George's Royal Military Schools	...	...	...	3	...	...	...	...	...	...	...	3	...	...	...	...	
Indian Military Academy	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	
Education of Military Medical pupils.	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	
Kitchner College, Nowgong	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	
Governor-General's Body Guard	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	
Cantonment Hospitals	...	...	...	40	...	...	...	...	...	...	...	40	...	...	...	...	
Reserve for leave, etc.	...	...	60	118	...	...	...	...	...	...	60	118	...	...	...	...	
	27	...	335	589	...	...	...	...	37	...	314	585	...	...	...	...	
Female Nurses, etc.—																	
Army Headquarters	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	
Hospitals	269	...	43	...	...	...	...	...	269	...	43	...	...	...	...	...	
	270	...	43	...	...	...	...	...	270	...	43	...	...	...	...	...	
Indian Hospital Corps—																	
Medical Services	...	...	...	19	4,108	...	4,541	3,335	...	...	...	19	4,108	...	4,541	3,335	
TOTAL MEDICAL SERVICES	879	59	780	608	4,108	...	4,541	3,335	930	...	759	604	4,108	...	4,541	3,335	
VIII.—VETERINARY SERVICES—																	
Army Headquarters	2	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	
Command Headquarters	4	...	...	...	...	8	...	...	4	...	...	...	...	8	...	...	
Districts	12	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	
Veterinary hospitals including the Central Laboratory, Lahore	34	16	3	121	540	44	87	77	36	15	3	120	540	43	87	77	
Army Veterinary Schools	4	...	1	2	4	2	2	...	4	...	1	1	3	2	4	...	
Veterinary Record office	...	...	...	...	...	3	2	...	...	...	...	...	...	3	2	...	
Reserve for leave, etc.	5	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	
TOTAL VETERINARY SERVICES	61	16	4	123	544	57	91	77	63	15	4	121	543	56	93	77	
IX.—REMOUNT SERVICES—																	
Army Headquarters	2	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	
Command Headquarters	4	...	...	...	...	8	...	...	4	...	...	...	...	8	...	...	
Remount depots	14	...	13	...	3	87	150	...	14	...	12	...	4	87	150	...	
Breeding operations	10	...	1	6	...	186	64	...	10	...	1	6	...	186	64	...	
Remount Squadron	...	...	...	3	145	...	...	...	...	...	...	3	145	...	...	...	
Leave Reserve	5	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	
TOTAL REMOUNT SERVICE	35	...	14	9	148	281	214	...	35	...	13	9	149	281	214	...	

* Departmental officers.
† Short service officers.

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*concld.*

	1938.								1937.							
	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
X.—MISCELLANEOUS ESTABLISHMENTS—																
Governor General's Bodyguard	2	...	...	5	110	...	60	...	2	...	...	5	110	...	60	...
Governor General's Band	...	...	28	...	...	...	6	...	...	...	28	...	...	...	6	...
Officers on the unattached list for appointment to the Indian Army	120	60	...	...	...	...	...	...	120	60	...	...	...	...	...	...
Medical Store depots and Workshops	...	...	...	...	...	224	422	...	...	...	...	...	...	214	420	...
Bakeries	...	...	...	...	...	...	885	...	...	...	...	...	...	...	885	...
Butcheries	...	...	...	...	...	...	28	169	...	...	...	...	...	...	28	169
Grass Farms	14	...	42	28	77	105	16	...	...	...	...	...	...	...	28	...
Dairy Farms	5	...	...	...	...	297	11	...	14	...	42	28	77	105	16	...
Ordnance and Clothing Factories	45	1	12	...	1	714	71	...	5	...	...	...	...	297	11	...
Lethal Stores Inspectorates and Chemical Defence Research	37	...	14	2	23	111	...	...	41	...	16	...	...	700	72	...
Controlled Flour Mills	...	...	...	...	...	7	...	...	33	...	13	...	22	111	...	...
Military accounts offices	53	...	...	87	...	3,607	439	...	...	...	...	...	...	8	...	...
Ecclesiastical establishments	5	...	...	...	346	...	...	...	58	...	...	...	87	3,571	415	...
Administration of Cantonments	27	...	...	3	...	255	50	...	6	...	...	...	...	...	...	...
Recruiting Staff	24	...	...	5	35	3	9	...	36	...	16	...	346	43	...	...
Hill Sanitaria and depots	...	...	10	...	...	...	...	...	10	...	...	5	35	192	10	...
Military Attaches	1	...	...	...	...	...	1	...	...	...	10	...	...	...	...	...
Vocational Training Establishments	1	...	1	...	...	...	2	...	1	...	...	1	...	...	...	...
Technical Examination Branch	5	...	1	...	...	7	2	...	1	...	1	...	...	2	...	...
TOTAL MISCELLANEOUS ESTABLISHMENTS	339	61	108	130	592	5,330	2,002	169	325	60	126	126	590	5,247	1,924	169
XI.—AUXILIARY AND TERRITORIAL FORCES.																
Auxiliary Force	43	...	186	...	...	...	...	...	43	...	185	...	...	...	...	...
Territorial Force	79	...	39	27	9	...	...	...	71	...	39	27	9	...	...	...
TOTAL AUXILIARY AND TERRITORIAL FORCES	122	...	225	27	9	...	...	...	114	...	224	27	9	...	...	...

XII—Royal Air Force																	
Squadrons and staff at Group, Wing Stations, and Wing Headquarters.	168	...	1,143	1	93	80	464	...	165	...	1,121	1	93	77	465	...
Royal Air Force Hill Depot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indian Air Force	7	11	35	...	107*	...	46	...	4	11	29	...	109*	...	48	...
Staff College, Quetta	2	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
R. A. F. Education	8	...	6	1	...	8	...	...	8	...	6	1	...	8	...	...
Royal Air Force Medical Service	10	...	27	...	...	...	...	...	10	...	27	...	...	...	...	...
Aircraft depot	25	...	521	1	17	264	184	...	25	...	525	1	17	264	181	...
Aircraft park	17	...	172	...	9	105	98	...	16	...	176	...	9	102	97	...
R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force.	22	...	12	2	...	63†	41	...	21	...	12	2	...	63†	41	...
TOTAL ROYAL AIR FORCE	259	11	1,916	5	226	520	833	...	251	11	1,896	5	228	514†	832	...

* Includes apprentices for Indian Air Force.
† Includes I. A. C. C. personnel.

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON 1ST APRIL 1938 AND 1ST APRIL 1937.

	1938.					1937.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
ARMY.										
I.—FIGHTING UNITS—										
(1) Cavalry	11,598	...	...	...	...	13,824	...	...	...	...
(2) Artillery	6,163	706	3,676	...	...	6,458	706	3,676	...	...
(3) Engineers—Sappers and Miners.	232	17	384	26		232	17	384	26	...
(4) Infantry	...	103	4,549	...	...	...	103	5,701	...	...
(5) Signals	1,147	6	554	...	...	1,147	6	554	...	...
TOTAL FIGHTING UNITS	19,140	832	9,163	26	...	21,661	832	10,315	26	...
II.—INDIAN ARMY SERVICE CORPS—										
Animal Transport	...	390	12,960	...	106	...	390	12,960	...	106
Supplies	...	10	...	...	...	...	10	...	...	...
III.—VETERINARY SERVICES.	9	63	...	...	...	9	63	...	...	...
IV.—REMOUNT SERVICES	(a) 5,646	...	(b) 3,656	1,185	...	(a) 5,646	...	(b) 3,656	1,185	...
V.—TRAINING ESTABLISHMENTS.	145	...	12	...	...	145	...	12	...	...
VI.—MISCELLANEOUS ESTABLISHMENTS—										
Governor-General's Body-Guard.	92	...	...	...	...	92	...	...	...	...
Field Ambulance	...	50	30	...	...	...	50	30	...	...
TOTAL INDIA PROPER AND BURMA.	25,032	1,345	25,821	1,211	106	27,553	1,345	26,973	1,211	106

(a)	1938.	1937.
Horses	1,884	1,884
Horses Stallion	313	313
Brood mare and foals	114	114
Horses, young stock	3,335	3,335
	5,646	5,646

(b)	1938.	1937.
Mules	600	600
Mules young stock	2,700	2,700
Donkeys stallions	212	212
" mares	50	50
" foals and yearling / " young stock	94	94
	3,656	3,656

58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure. Rs	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.
1/I-FIGHTING SERVICES.	16,92,22,525	2,12,63,906	14,79,58,619	16,50,22,000	2,14,71,000	14,35,51,000	16,41,35,000	2,17,39,000	14,23,96,000	15,62,90,000	2,38,11,000	13,24,79,000
2/II.—ADMINISTRATIVE SERVICES	6,81,63,512	19,57,065	6,62,06,447	6,81,33,000	21,94,000	6,59,39,000	6,81,18,000	20,04,000	6,61,14,000	6,95,24,000	21,32,000	6,73,92,000
3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	2,91,38,925	75,49,318	2,15,89,607	3,03,49,000	68,71,000	2,34,78,000	3,59,67,000	71,52,000	2,88,15,000	3,24,92,000	75,09,000	2,49,83,000
4/IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,03,41,440	79,572	2,02,61,868	2,01,68,000	55,000	2,01,13,000	2,05,40,000	61,000	2,04,79,000	2,10,59,000	66,000	2,09,93,000
5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)	3,54,40,378	1,23,60,267	2,30,80,111	4,06,88,000	1,23,70,000	2,83,18,000	4,81,32,000	1,22,35,000	3,58,97,000	4,91,12,000	1,18,80,000	3,72,32,000
6/VI.—SPECIAL SERVICES	29,061	3,796	25,265	5,50,000	4,000	5,46,000	74,58,000	3,000	74,55,000	...	3,000	—3,000
7/VII.—TRANSPORTATION, CONSERVANCY, HOTWEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,95,99,728	12,88,199	2,83,11,529	2,61,41,000	10,68,000	2,50,73,000	3,06,00,000	14,27,000	2,91,73,000	2,67,66,000	11,50,000	2,56,16,000
8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,55,76,825	32,92,982	3,22,83,843	3,74,04,000	34,57,000	3,39,47,000	3,56,28,000	35,40,000	3,20,88,000	3,92,93,000	43,70,000	3,49,23,000
9/IX.—AUXILIARY AND TERRITORIAL FORCES	63,12.036	16,153	62,95,883	58,72,000	18,000	58,54,000	58,33,000	18,000	58,15,000	57,80,000	18,000	57,62,000
10/X.—ROYAL AIR FORCE (INCLUDING STORES)	1,74,31,048	1,97,937	1,72,33,111	1,92,68,000	2,22,000	1,90,46,000	1,96,08,000	2,15,000	1,93,93,000	2,16,67,000	2,44,000	2,14,23,000
11/XI—.—ROYAL INDIAN NAVY (INCLUDING STORES)	62,29,516	4,61,121	57,68,395	63,36,000	3,49,000	59,87,000	64,42,000	3,92,000	60,50,000	82,80,000	3,47,000	79,33,000
12/XII.—QUETTA RECONSTRUCTION	39,00,166	7,664	38,92,502	84,96,000	...	84,96,000	96,13,000	22,000	95,91,000	75,45,000	36,000	75,09,000
	42,13,85,160	4,84,77,980	37,29,07,180	42,84,27,000	4,80,79,000	38,03,48,000	45 000	4,88,08,000	40,32,66,000	43,78,08,000	5,15,66,000	38,62,42,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	*1,42,25,000*	...	*1,42,25,000*	*1,09,02,000*	...	*1,09,02,000*	*1,49,25,000*	...	*1,49,25,000*
TOTAL	42,13,85,160	4,84,77,980	37,29,07,180	41,42,02,000	4,80,79,000	36,61,23,000	44,11,72,000	4,88,08,000	39,23,64,000	42,28,83,000	5,15,66,000	37,13,17,000

Approximate annual effective cost of typical units.

Detailed items.	British Cavalry.	British Infantry.	Indian Cavalry.	Indian Infantry.	Field Bde. (Royal Artillery Horsed) Lower Establishment.	Field Coy. (Sappers and miners).	Army co-operation squadron of the Royal Air Force, India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance).	8,89,940	10,24,070	3,81,910	3,44,330	8,62,580	1,70,280	4,85,150
2. Provisions	1,34,470	2,08,139	33,058	48,167	1,09,185	20,893	28,990
3. Clothing	58,850	86,690	25,000	25,640	62,660	13,440	18,370
4. Accommodation, including coal and firewood, oil for fuel and light, water and electricity supplied by Military Engineer Services, conservancy, hot-weather establishment and lodging allowance .	72,510	56,240	31,616	30,741	58,118	11,288	26,570
5. Travelling and carriage of stores .	78,766	1,10,835	14,541	15,345	78,048	5,848	19,250
6. Animals and forage	1,91,043	10,221	1,60,759	7,935	1,66,969	6,219	..
7. Stores	87,466	66,601	66,449	40,203	1,15,944	11,127	4,92,900
8. Miscellaneous	14,270	14,100	13,540	7,440	15,030	980	10,340
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance . .	1,79,210	2,70,300	..	..	1,75,360	1,990	2,18,480
Total. .	17,06,525	18,47,196	7,26,873	5,19,801	16,43,894	2,42,065	13,00,050
or roundly . .	17,07,000	18,47,000	7,27,000	5,20,000	16,44,000	2,42,000	13,00,000

NOTE:—The above figures do not take into consideration any shortages in establishment.

NOTE:—Includes cost of officers' quarters, etc., but excludes the cost of maintenance of barracks.

MAIN HEAD 1/I.—FIGHTING SERVICES.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—FORCES IN INDIA PROPER . . .	14,23,43,077	1,45,873	14,21,97,204	13,91,80,000	4,79,000	13,87,01,000	13,91,21,000	6,00,000	13,85,21,000	13,13,18,000	2,00,000	13,11,18,000
B.—MISCELLANEOUS .	—30,11,225	1,501	—30,12,726	—31,75,000	2,000	—31,77,000	—28,72,000	1,000	—28,73,000	—25,63,000	2,000	—25,65,000
C.—INDIAN INFANTRY SERVING AT HONG-KONG . . .	4,90,015	2,72,129	2,17,886	4,00,000	2,20,000	1,80,000	3,99,000	2,40,000	1,59,000	4,00,000	2,50,000	1,50,000
D.—ENGLAND .	2,95,65,266	2,09,62,536	86,02,730	2,86,17,000	2,07,70,000	78,47,000	2,76,30,000	2,10,07,000	66,23,000	2,71,35,000	2,33,59,000	37,76,000
E.—EXCHANGE .	—1,64,608	—1,18,133	—46,475	...	...	...	—1,43,000	—1,09,000	—34,000	...	...	...
	16,92,22,525	2,12,63,906	14,79,58,619	16,50,22,000	2,14,71,000	14,35,51,00	16,41,35,000	2,17,39,000	14,23,96,000	15,62,90,000	2,38,11,000	13,24,79,000
Deduct—Transfers from the Defence Reserve Fund.	...	...		*1,69,000*	...	*1,69,000*	...	...	...	...	...	...
TOTAL HEAD 1/I .	16,92,22,525	2,12,63,906	14,79,58,619	16,48,53,000	2,14,71,000	14,33,82,000	16,41,35,000	2,17,39,000	14,23,96,000	15,62,90,000	2,38,11,000	13,24,79,000

EXPLANATIONS.

Budget 1938-39 is less than Budget 1937-38 by 111 lakhs due chiefly to shortage of British troops (121 lakhs), mechanisation of certain cavalry and infantry units including the contribution of 27 lakhs from His Majesty's Government (36 lakhs) and other decreases including War Block retirements (5 lakhs) partly counterbalanced by the cost of certain amenities to British troops (27 lakhs), the transfer from Head 7 to this Head of the provision for the pay of unemployed officers (20 lakhs) and an increase under pay of officers unemployed or under training (3 lakhs).

MAIN HEAD 1.—

DETAIL OF SUB

1938-39. Numbers.

—	Units.	Officers with King's commissions. British officers.	Officers with King's commissions. Indian officers.	Indian Commissioned officers.	Total.	British other ranks.	Viceroy's commissioned officers.	Indian warrant officers class I	Indian warrant officers class II	Indian other ranks.	Followers.
EXPENDITURE.											
A.—Forces in India proper—											
(a) Cavalry—											
(1) British Cavalry	5	135	...	...	135	2,820	...	...	...	70	1,170
(2) Indian Cavalry	21	278	30	16	324	...	327	6	18	10,161	4,194
	...	413	30	16	459	2,820	327	6	18	10,231	5,364
(b) Artillery—											
(1) Royal Horse Artillery	4	28	...	...	28	797	3	...	...	210	374
(2) Field Artillery	10	270	...	...	270	6,069	32	...	...	1,296	2,176
(3) Mountain Artillery	8	130	...	...	130	112	129	...	...	6,914	744
(4) Medium Artillery	2	44	...	...	44	946	8	...	...	394	108
(5) Heavy Artillery	2	16	...	...	16	196	3	...	...	130	21
(6) Anti aircraft Artillery	1	9	...	...	9	235	...	...	...	...	12
(7) Training Centres, Depots, etc.	3	22	...	...	22	85	22	...	...	1,347	200
(8) Indian Field Artillery	2	19	3	5	27	1	...	...	...	725	254
	...	538	3	5	546	8,441	197	...	...	11,016	3,889
(c) Engineers	3	139	8	3	150	158	199	1	2	9,217	590
(d) British Infantry—											
(1) British Infantry Battalions.	43	1,204	...	...	1,204	37,114	43	...	...	1,806	2,365
(2) Training Company for ditto	1	1	...	...	1	...	4	...	...	244	12
(e) Indian Infantry.											
(1) Indian Infantry battalions, Active.	75	867	90	135	1,092	...	1,260	24	84	52,665	3,600
(2) Indian Infantry Battalions, Gurkhas	20	260	...	...	260	...	440	...	...	18,160	1,180
(3) Indian Infantry Battalions, Training	17	83	...	...	83	...	83	...	...	745	68
(i) Headquarters	75	75	...	...	75	...	150	...	...	11,025	675
(ii) Companies	...	2,490	90	135	2,715	37,114	1,980	24	84	84,645	7,900
(f) Royal Tank Corps—											
(1) Light Tank Companies	6	72	...	...	72	837	...	...	...	...	198
(2) R. T. C. Depot	1	11	...	...	11	116	...	...	...	...	30
	...	83	...	...	83	953	...	...	...	...	228
(j) Indian Signal Corps	...	143	...	3	146	1,988	71	...	1	3,876	768
(h) Reservists—											
(1) Cavalry	...	...	...	...	...	...	...	...	...	1,980	...
(2) Artillery	...	...	...	...	...	...	...	...	...	2,731	...
(3) Engineers	...	...	...	...	...	...	...	...	...	2,350	...
(4) Infantry	...	...	...	...	...	...	...	...	...	23,560	...
(5) Signal Service	...	...	...	...	...	...	...	...	...	625	...
(6) Railway Nucleus Reserve.	...	1	...	...	1	1	...	...	...	652	3
(7) Supplementary Reserve.	...	...	...	...	...	...	...	...	...	255	...
	...	1	...	...	1	1	...	...	...	32,153	3
Total A.—Forces in India proper	...	3,807	131	162	4,100	51,475	2,774	31	105	1,51,138	18,742
B.—Miscellaneous.	...	122	...	60	182	...	6	...	...	110	60
C.—Indian Infantry serving at Hong Kong	1	14	...	...	14	...	23	...	...	864	58
TOTAL—Head 1	...	3,943	131	222	4,296	51,475	2,803	31	105	1,52,112	18,860

FIGHTING SERVICES—*contd.*

HEADS A, B AND C.

Units.	Officers with King's commissions. British officers.	Officers with King's commissions. Indian officers.	Indian commissioned officers.	1937-38. Numbers Total.	British other ranks.	Viceroy's commissioned officers.	Indian warrant officers class II.	Indian other ranks.	Followers.	Budget 1937-38. Rs.	Estimate. 1938-39. Rs.
5	135	...	...	135	2,830	...	...	70	1,170	43,26,600	41,47 900
21	261	33	22	316	...	377	6	10,333	4,032	80 50,300	75,32,900
	396	33	22	451	2,830	377	6	10,403	5,202	1,23,76,900	1,16,80,800
4	28	...	...	28	820	4	...	280	466	12,36,800	
10	270	...	...	270	6,069	32	...	1,296	2,176	1,01,42,100	
8	132	...	...	132	561	122	...	6,455	737	44,77,700	
2	44	...	...	44	946	8	...	394	108	18,78,100	
1	15	...	...	15	181	4	...	167	20	6,36,300	1,73,40,900
	9	...	...	9	235	...	...	...	12		
3	22	...	...	22	86	22	...	1,362	200	8,69,400	
2	21	3	2	26	1	1	...	703	251	3,75,000	5,24,300
	541	3	2	546	8,899	193	...	10,657	3,970	1,96,15,400	1,78,65,200
3	142	8	...	150	158	199	3	9,271	592	51,92,400	64,36,800
43	1,204	...	...	1,204	37,201	43	...	1,806	2,365	4,82,07,600	4,37,85,000
1	1	...	...	1	...	4	...	244	12		
75	803	97	91	991	...	1,409	21	52,704	3,600		
20	260	...	...	260	...	441	...	18,159	1,180		
17	83	...	...	83	...	83	...	752	68	4,28,61,100	4,08,66,600
75	75	...	...	75	...	150	...	11,025	675		
	2,426	97	91	2,614	37,201	2,130	21	84,690	7,900	9,10,68,700	8,46,51,600
5	60	...	...	60	725	...	...	...	155		
3	36	...	...	36	402	...	...	...	105	21,41,800	16,93,200
	96	...	...	96	1,127	...	...	...	260	21,41,800	16,93,200
...	145	...	1	146	1,988	71	1	3,758	777	65,32,800	67,25,400
...	...	...	...	...	...	...	...	2,940	...		
...	...	...	...	...	...	...	...	2,731	...		
...	...	...	...	...	...	...	...	2,350	...		
...	...	...	...	...	...	...	...	23,560	...	22,52,000	22,65,000
...	...	...	...	...	...	...	...	625	...		
...	1	...	...	1	1	...	...	652	3		
...	...	...	...	...	...	...	...	255	...		
	1	...	...	1	1	...	...	33,113	3	22,52,000	22,65,000
	3,747	141	116	4,004	52,204	2,970	31	1,51,892	18,704	13,91,80,000	13,13,18,000
	122	...	60	182	...	6	...	110	60	—31,75,000	—25,63,000
1	14	...	...	14	...	23	...	859	58	4,00,000	4,00,000
	3,883	141	176	4,200	52,204	2,999	31	1,52,861	18,822	13,64,05,000	12,91,55,000

EXPLANATIONS.

SUB-HEAD A.—*Forces in India proper.*

ORGANISATION.

British Cavalry.

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 28, was reduced to 20. Of these, 5 regiments are now serving in India. The reduction in the Cavalry of the Line was effected by amalgamating 16 regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior; and by giving to the new regiment a title combining the designations of the 2 regiments from which it was formed. Drafts for the regiments in India are obtained from linked regiments at home. Each regiment remains in India for a tour of about five years, when it is relieved by another regiment.

2. *Organisation of the regiment.*—Certain British Cavalry regiments are now converting to British Cavalry light tank regiments. The organisation of British Cavalry in India will be :—

Horsed regiment.—Regimental headquarters (containing a Vickers Berthier troop).

Light tank regiment.—Regimental headquarters and headquarters squadron (containing 1 anti-tank troop) 3 light tank squadrons.

Indian Cavalry.

Before the Great War there were in the Indian Army 39 regiments of Cavalry, excluding the Bodyguards of H. E. the Viceroy and Their Excellencies the Governors of Madras, Bombay and Bengal, and the Aden Troop which was maintained for local service in Aden.

(The Bodyguards of the Presidency Governors are now administered and financed by the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

2. In the post-war re-organisation, 36 regiments were converted from a silladar* to a non-silladar basis and were amalgamated to form the existing number, *viz.*, 21.

During 1937, a re-organisation took place by which these 21 regiments were linked into 3 groups. Each group consists of 6 active regiments and 1 training regiment. The training regiment is responsible for the training of recruits and reservists of all active regiments of the group.

Each active regiment is now organised on the basis of headquarter wing (including a Vickers Berthier Troop) and three sabre squadrons each consisting of three sabre troops and one light machine gun troop.

Each training regiment is organised on the basis of regimental headquarters and three training squadrons. A training squadron maintains two active regiments of the group.

The peace establishments are :—

	British officers (including Indian officers with King's commissions).	Viceroy's commissioned officers.	Indian other ranks.	Followers.
Active regiment	14	19	475	204
Training regiment	11	14	543	174

3. The total reserve establishment of the Indian Cavalry is 1,980 class C. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Periodical reliefs of active regiments are carried out.

Royal Artillery.

(*i*) *Present organisation.*—Under a change introduced in 1924, the Royal Artillery, which formerly comprised two corps, *viz.*, (*i*) The Royal Horse and Royal Field Artillery and (*ii*) The Royal Garrison Artillery, now consists of one only, though the Royal Horse Artillery retains its title as a section of the single corps, the Royal Artillery.

*system under which each man provided his own horse and equipment.

EXPLANATIONS—*contd.*

The following table shows the number of units of the various branches serving in India :—

	Number of Batteries to a Brigade.	Number of Guns to a Battery.	Number of Brigades, etc.
		Royal Artillery.	
Roya Horse Artillery ..		Six-18 pdr.	No Brigade organisation exists in India. There are 4 independent Batteries.
Field. Horsed (Higher establishment.)	4	2 Batteries of six 18 prs. each and 2 Batteries of six 4·5″ Howr. each.	4 Brigades.
Field, Horsed (Lower establishment).	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Howr. each.	4 Brigades.
Field, Mechanized .	4	2 Batteries of four 18 pdrs. each, and 2 Batteries of four 4·5″ Howr. each.	2 Brigades.
Mountain	4	1 Light Battery (British) and 3 Mountain Batteries each of four 3·7″ Howr.	1 Brigade.
Mountain . .	4	Four 3·7″ Howr. each . . .	5 Brigades. 1 Section—Chitral. 1 Survey Section.
Medium . . .	3	2 Batteries of six 6″ Howr. each and 1 Battery of four 60 pdrs.	2 Brigades.
Anti-Aircraft		Eight 3 inch 20 cwt.	1 Battery.
Heavy		Various	2 Batteries.

(*ii*) *Training centres.*—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field and Medium Artillery.

The Mountain Artillery Training Centre at Ambala recruits and trains Indian ranks for Light and Mountain and Heavy Artillery.

Indian Artillery.

As a measure of Indianization an Indian Regiment of Artillery was formed with effect from the 15th January 1935, *i.e.*, the date on which the 14th Field Brigade, Royal Artillery left India. The first unit of this new corps which has been raised is a field artillery brigade and is designated "A" Field Brigade, Indian Artillery. In consequence of this formation, "A" Company Madras Pioneers was abolished with effect from the same date. A training battery to recruit and train Indian ranks for the Indian Artillery was formed from 1st April 1936 by expanding the Royal Artillery Training Centre at Muttra.

Field, Horsed . .	4	2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Howr. each.	1 Brigade.

Engineer units.

(*i*) *Present organisation.*—The Engineers include four branches :—

(1) Field Units.

(2) Works Services (provided for under Head, 8—Military Engineer Services).

(3) Defence Lights Maintenance Section.

(4) Transportation.

1. *Field Units.*—The Field units in India consist of 4 Field troops, 17 Field companies 4 Divisional headquarters companies and 4 Army troops companies. The units form part of the 3 Corps of Sappers and Miners.

EXPLANATIONS—*contd.*

The British officers and British other ranks of the Corps of Sappers and Miners are found from the Corps of Royal Engineers.

The Indian ranks are trained at the Headquarters and Depôts of the 3 Corps of Sappers and Miners

2. *Defence Lights Maintenance Section.*—Detachments of this section, which consists of a few Royal Engineer ranks, are maintained at Bombay, Karachi and Calcutta for the purpose of assisting A. F. I. Fortress Companies, R. E., to maintain the lights at these defended ports.

3. *Transportation.*—A small reserve of essential trades is now maintained in peace for the formation of the Railway Reserve Regiment, when required.

(*ii*) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Headquarters were disbanded in 1932-33. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners.

British Infantry.

Organisation.—There are 43 British Infantry battalions in India. Each battalion is linked to a battalion of the same regiment in the United Kingdom; its strength is maintained by drafts from this home battalion, which, in turn, receives recruits from the regimental depot after they have done a course lasting 20 weeks.

This system of linking battalions in pairs—so that one of them serving at home shall provide re-inforcing drafts for the other serving abroad—has been in force since 1873, and is generally spoken of as the "Cardwell system".

Normally three battalions leave India each year and are replaced by battalions from the United Kingdom or from the Colonies.

Organisation of the battalion.—A change of organisation is now being introduced, whereby there will be 4 machine gun battalions and 39 rifle battalions in India.

A machine gun battalion will consist of:—

(*a*) Battalion headquarters and headquarter company;

(*b*) Three machine gun companies; and

(*c*) one rifle company.

Each machine gun company is organised into headquarters and 3 platoons (all mechanized), each of 2 sections. Each platoon has 5 machine guns. The rifle company is organised into headquarters, one anti-tank platoon (4 anti-tank guns), one light machine gun platoon (4 light machine guns) and two rifle platoons each of three rifle sections and 1 light machine gun detachment (1 light machine gun).

A rifle battalion will consist of:—

(*a*) Battalion headquarters and headquarter company; and

(*b*) Four rifle companies.

A light machine gun platoon is included in headquarter company, and each rifle company is organised into headquarters and 4 platoons, each of 3 rifle sections and 1 light machine gun detachment.

Indian Infantry.

In 1914 the number of Indian Infantry units was:—

95 Infantry regiments of 1 battalion	95 battalions.
11 Infantry regiments of 2 battalions	22 „
	117 „

A large number of units was raised during the war and disbanded on its termination.

2. In the post-war re-organisation, the number of Indian battalions* (excluding the Gurkha rifle battalions) was fixed at 85, including 5† for overseas garrison, divided up into groups of between 3 and 5 battalions. Each group is allotted a regimental centre for the location of its depot or training battalion, where the recruitment and preparation of drafts for active battalions and also the training of reservists are carried out. In the case of Gurkha regiments, each battalion, except when on the frontier, trains its own recruits. When a Gurkha battalion is moved to the frontier, it leaves its training company at its regimental centre station.

* Active.

†Since reduced to 2.

EXPLANATIONS—*contd.*

The total number of Indian Infantry units, whose cost is debitable to the Indian* revenues is :—

Active battalions (excluding Gurkhas) in India	75
Gurkha battalions (all in India)	20
Training battalions (all in India)	17

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 77† battalion at 280 per battalion) is 21,560, class 'C'. A number of classes 'A' and 'B' still exist ; these, however, will be gradually eliminated. Reserve training is biennial consisting of three periods of training during reserve service.

Reserve service for Gurkhas is voluntary, their reserve establishment being 2,000.

(3) *Reliefs.*—About one-third of Indian Infantry units (active) are always serving on the frontier and, according to the approved policy of reliefs, are relieved after 2 years by units from other non-frontier stations, in which a unit is stationed for 4 years, *e.g.* Lahore, Poona, Quetta, etc. Training battalions are stationed at permanent locations.

Royal Tank Corps.

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank battalions, Light Tank companies and Armoured Car companies. There are none of the former in India. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks.

Units of the Royal Tank Corps in India are being gradually disbanded in conjunction with the re-organisation of British Cavalry regiments.

A Royal Tank Corps Depot has been temporarily set up at Kirkee.

Signals.

Signal Units were first raised in India in 1911 and at that time formed part of the Corps of Sappers and Miners. In 1914 a separate depôt called the Signals Service Depôt was raised and the Indian Signal Corps was formed.

In 1927 and again in 1933 the Indian Signal Corps was re-organised and now comprises the following units :—

Signal Training Centre, India.

2 Corps Signals.

4 Cavalry Brigade Signal Troops.

4 Divisional Signals.

3 District Signals.

1 Experimental Wireless Section.

Zhob Signal Section.

The British personnel of the Indian Signal Corps are found by the Royal Corps of Signals and they are trained and maintained by Signal units of the Home establishment. While serving on the Indian establishment, personnel of the Royal Corps of Signals are on the strength of "L" Company, Royal Corps of Signals which is a purely administrative unit.

The Indian ranks of the Indian Signal Corps are trained at the Signal Training Centre, India.

Depots —The depôts for both British and Indian personnel form part of the Signal Training Centre, India.

* The cost of 2 Indian Infantry battalions (including their affiliated training companies in India) serving overseas is charged to the Impl. Govt. and Federated Malay States Government.

†Includes reserve establishment of the Indian Infantry battalions lent for service in China and Federated Malay States.

EXPLANATIONS—*contd.*

(*ii*) *Main changes.*—Prior to the re-organisation of the Indian Signal Corps in 1927 the British personnel were recruited from all arms of the service and were trained and maintained in India. In 1927, under the general re-organisation, the British portion of the Indian Signal Corps was amalgamated with the Royal Corps of Signals.

All British personnel are now trained and maintained by Home establishments.

(*iii*) The main changes in the re-organisation of the Indian Signal Corps during 1933 were :—

(1) Abolition of "T" Company, Indian Signal Corps.

(2) Re-organisation of the Signal Training Centre (India).

(3) Conversion of Zhob Wireless Section into an independent Zhob Signal Section.

4th Indian Divisional Signal and 4th Cavalry Brigade Signal Troop are in the process of Indianisation.

Reservists.

The Army reserve is intended to supplement the regular Army on mobilization. It consists of :—

(1) The Indian Regular Reserve of Officers.

(2) The Army in India Reserve of Officers.

(3) Indian Army Reservists.

(4) The Indian Supplementary Reserve.

(5) The Railway Reserve Regiment.

2. (1) *The Indian Regular Reserve of Officers* consists of officers of the regular Indian Army who retire with a pension or gratuity and who are liable for recall to regular service in the event of an emergency. They receive no reserve pay and are not liable for reserve training.

(2) *The Army in India Reserve of Officers* furnishes the officer categories required for the various arms and departments of the Army in India.

The establishment of the Army in India Reserve of Officers is 1,455 comprised of 838 officers in class "A" and 617 officers in class "B". This establishment is divided into two wings as follows :—

	European Wing.	Indian Wing
Class "A" . . .	685	153
Class "B" . . .	173	444

Training is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted. Officers in class "B" do no training in peace.

Pay.—On joining the Reserve, officers of class "A" receive an outfit allowance of Rs. 400.

In time of peace every officer of class "A" receives a retaining fee of Rs. 200 per annum and every officer of class "B" Rs. 100 per annum. This allowance in the case of officers of class "A" includes a sum of Rs. 50 for the maintenance of the prescribed outfit.

When called to Army service on general mobilization, or for training, officers receive the pay and allowances admissible to regular officers of the same status and rank in the arm or department to which they are posted.

(3) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It is comprised of class 'C' reservists for Indian Cavalry, Artillery, Sappers and Miners, Signals and Infantry and class I for Gurkha Rifles. The new class 'C' reserve was introduced for Indian Cavalry, Artillery, Sappers and Miners and Signals with effect from 1st October 1932 and for Indian Infantry with effect from 1st May 1932. There still remain a number of classes 'A' and 'B' reservists which count against the authorised establishment of the reserve but these are gradually wasting.

Training for Indian Cavalry, Infantry and Gurkha Rifles reservists is carried out biennially.

Pay.—Reserve pay at certain specified rates is admissible from the date of transfer to, or enrolment in, the reserve. When called up for service or training, reservists receive pay and allowances, in lieu of reserve pay, at regular rates according to their arm of the service.

(4) *The Indian Supplementary Reserve* consists of technical personnel required to complete the requirements of the Army in this personnel on general mobilization, not provided for or only partially provided for by the normal Indian Army Reserve.

EXPLANATIONS. —*concld.*

The Indian Supplementary Reserve is divided into two categories :—

(1) Category B, consisting of 21 classes of tradesmen who are required to undergo an annual trade test in peace.

(2) Category C, comprising 5 classes of tradesmen (drivers, electricians, fitters, turners and vulcanists) who are *not* required to undergo an annual trade test in peace.

Pay.—Category B reservists receive an annual bounty ranging from Rs. 48 to Rs. 72 according to trade.

On being called out on mobilization, the issue of bounties ceases with effect from the date a reservist joins his unit for active service and the conditions of service then conform to those of Indian Army in all respects.

Category C reservists are *not* paid any pay or bounty in peace.

(5) *The Railway Reserve Regiment* is intended to maintain and operate military railways in the field during hostilities.

Training.—Reservists are not required to undergo military training.

Pay.—Reserve pay is admissible at various rates according to qualifications. Special rates are admissible when called up for service on general mobilization.

Note.—British Army Reservists.—Subject to certain conditions the only British soldiers who may be transferred to the Army Reserve in India are :—

(*i*) Those who enlisted in India ;

(*ii*) Those who, on expiration of their colour service or within six months thereof or on premature transfer to reserve on compassionate grounds, elect to reside in India or in another Command abroad ; and

(*iii*) Those who, on expiration of their colour service, or on premature transfer to the reserve on compassionate grounds, wish to proceed to a British Dominion, Colony, Possession, or a foreign country.

A British Army Reservist resident in India is not liable for training nor for recall to Army service on mobilization, consequently reserve pay is not admissible.

The following main changes have been considered in budget 1938-39 :—

(*a*) Alterations in peace establishments of Indian cavalry and infantry battalions, active, due to replacement of Viceroy's commissioned officers by a further batch of Indian commissioned officers and Indian warrant officers, as a result of Indianization.

(*b*) Re-organisation of Indian cavalry and reduction in the authorised establishment of cavalry reservists.

(*c*) Artillery—(i) mechanization of one Royal Horse Artillery Battery, (ii) second and third stages in conversion of Light Batteries into Mountain Batteries, (iii) Re-organisation of Coast Defences, (iv) alterations to Fort Armament establishments and (v) alterations to Training Centre establishments.

(*d*) Royal Tank Corps.—Disbandment of four light tank companies (equipped with armoured cars) and the formation of a Royal Tank Corps Depot.

(*e*) Indian Signal Corps.—Line of communication telegraph companies and other minor re-organisations.,

(*f*) Conversion of two British cavalry regiments into Light tank regiments and the return of one horsed cavalry regiment to the Home establishment without replacement.

(*g*) Conversion of 4 British infantry battalions into machine gun battalions and 20 into rifle battalions.

MAIN HEAD 1.—FIGHTING

The total shown against Head 1-A is distributed under detailed heads as follows :—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—FORCES IN INDIA PROPER.				
		Detailed heads—				
4,004	4,100	(1) Pay of officers	3,43,67,334	3,31,13,400	3,37,26,000	3,25,96,650
52,204	51,475	(2) Pay of British soldiers	5,36,48,001	5,25,29,470	5,28,45,000	4,68,42,830
154,893*	1,54,048*	(3) Pay of Indian officers and other ranks and civilians	3,78,51,945	3,73,82,180	3,70,00,000	3,66,22,780
18,704	18,742	(4) Pay of followers	37,07,921	36,33,000	36,99,000	36,00,120
		(5) Kit and clothing allowances for British troops	44,56,285	42,57,630	40,23,000	34,92,960
		(6) Kit and clothing allowances for Indian troops and followers	37,28,468	36,07,360	32,00,000	36,13,420
		(7) Deferred pay and gratuities	21,66,786	22,67,030	22,00,000	21,32,460
		(8) Miscellaneous	24,16,337	23,89,930	24,28,000	24,16,780
			14,23,43,077	13,91,80,000	13,91,21,000	13,13,18,000
		Deduct.—Transfer from the Defence Reserve Fund	..	*1,69,000*	..	..
		TOTAL SUB-HEAD A	14,23,43,077	13,90,11,000	13,91,21,000	13,13,18,000

*Include 200 recruit boys.

SERVICES—*contd.*

EXPLANATIONS.

General.

The expenditure under this head represents the pay and allowances and miscellaneous charges of the fighting units of the various arms of the service, which form the first line of the Army in India. The number of such units is indicated on pages 28 and 29.

Item (1).—Pay of rank of regimental officers (including officers of the army in India reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowances for chargers, presidency town allowance at Calcutta and Bombay, local allowance at Chitral and Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all regular King's commissioned officers of the army in India with effect from July 1924. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the emoluments of British officers in India now consist of the following elements :—

(1) A basic pay of rank.

(2) An Indian allowance.

(3) A servant's allowance.

(4) Free quarters or a lodging allowance in lieu.

(5) A marriage allowance for married officers of the age of 30 and over.

The pay of Indian army officers contains in addition an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which the departmental service entails. Officers of the Royal engineers also receive engineer pay which is granted in all parts of the Empire for their special qualifications and similarly officers of the Indian signal corps receive an addition of signal pay.

In addition, separation allowance has been introduced for married officers serving in stations, where, under the orders of Government, their families may not accompany them.

Item (2).—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesmen's rates, if employed in a technical arm of the service, messing allowance at an average of 6¼ annas a day, additional messing allowance to junior non-commissioned officers attending army schools of instructions, etc., extra duty pay, marriage and furniture allowances are included under this head. Also money compensation in lieu of rations when the latter cannot be supplied and mostly drawn when travelling by rail is included under this head. A consolidated ration allowance (including messing allowance) admissible during the period of their leave or furlough in India when they are not rationed in regimental messes is also provided under this head. Pay charges of drafts and details during the voyage period, when proceeding to and from India, have been included under this head.

EXPLANATIONS—*contd.*

Reduced rates of pay for British soldiers enlisted or re-enlisted on or after 26th October 1925 have been introduced in England and have been applied to India. The bulk of the British troops on the Indian establishment are now drawing these reduced rates of pay.

Item (3).—Pay of Viceroy's commissioned officers and other ranks according to rank, serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depôt of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to certain Viceroy's commisioned officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. An allowance of Rs. 2 per mensem during winter months and Re. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Viceroy's commissioned officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head ; this is mostly drawn when travelling by rail.

Item (4).—Includes pay and tradesmen's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of Rs. 6-4-0 per mensem.

Item (5).—This allowance is granted to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate *per capita* is Rs. 90 per annum.

Item (6).—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Viceroy's commissioned officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rate for Viceroy's commissioned officers and Indian warrant officers is Rs. 40 per annum, inclusive of the allowance for the maintenance of mosquito nets, blankets and dhurries. In the case of Indian other ranks and enrolled followers the rates are Rs. 32-4 and Rs. 19-8 per annum respectively.

Item (7).—A lump sum payment is made to Indian warrant officers, class II, Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank and Indian warrant officer, class I, calculated at Rs. 2 for each month of service rendered after 31st March 1922. The rate has been reduced to Re. 1 in the case of men enrolled on or after 1st January 1932. Gratuities to British non-commissioned officers and men enlisted after 31st March 1898 are included under this head.

Item (8).—Includes allowances to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules lines contingent allowance, prizes for lance and sword practice, skill in driving, etc., cost of maintenance and replacemen of typewriters, official postage and telegrams, rewards to recruiters, supply of water from other than military sources such as municipalities, etc., cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., repairs to and manufacture of section boxes for small arms ammunition, cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced, and the cost of stores used in the sappers and miners park and for field practice.

Budget 1938-39 is Rs. 79 lakhs less than Budget 1937-38 due mainly to shortage of British troops (87 lakhs) mechanization of certain cavalry and infantry units (9 lakhs) and other decreases based on actual requirements (10 lakhs) including saving from War Block retirements, partly counterbalanced by the cost of certain amenities to British troops (27 lakhs).

MAIN HEAD 1.—FIGHTING

The total shown against Head 1-B is distributed as follows:—

Numbers. 1937-38	Numbers. 1938-39		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MISCELLANEOUS.						
MINOR HEAD (*a*)—GOVERNOR GENERAL'S BODYGUARD.						
		Detailed heads—				
2	2	(1) Pay of officers		32,200		32,000
115	1,15	(2) Pay of Indian officers, other ranks and civilians		46,000		48,000
60	60	(3) Pay of followers		12,100		11,500
		(4) Kit and clothing allowances		9,200		9,000
		(5) Deferred pay		1,500		1,500
1	1	(6) Hospital charges		4,500		4,500
		(7) Miscellaneous		5,500		5,500
		TOTAL MINOR HEAD (*a*)	1,10,859	1,11,000	1,11,000	1,12,000
180	189	**MINOR HEAD (*b*)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY**		10,00,000		12,50,000
		TOTAL MINOR HEAD (*b*)	12,56,499	10,00,000	12,50,000	12,50,000
		MINOR HEAD (*c*)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS	73,667	1,00,000	40,000	40,000
		MINOR HEAD (*d*) *Deduct*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1936	*9,97,454*	*9,73,000*	*9,41,000*	*8,24,000*
		MINOR HEAD (*e*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T.	*29,70,987*	*29,00,000*	*28,92,000*	*26,53,000*
		MINOR HEAD (*f*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—I. A.	*4,83,809*	*5,13,000*	*4,40,000*	*4,88,000*
		TOTAL SUB-HEAD B	—30,11,225	—31,75,000	—28,72,000	—25,63,000

SERVICES—*contd.*

EXPLANATIONS.

Minor Head (b)—Officers with King's commissions unemployed or under training for the Indian army.—The pay of unemployed officers residing in India, and of unattached list Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian army, is charged to this minor head. The pay, etc., of Indian commissioned officers of the special list of Indian land forces, who will either be posted to British regiments for a year's duty or proceed for post-graduate training prior to their appointments to the Indianized units is also included under this head.

Minor Head (c)—Leave allowances paid by non-military departments.—The provision against this head represents proportionate leave pay charges debited to the Defence Estimates on account of civil officers and subordinates who have had military service and who take leave after reversion to the Civil Department.

Minor Heads (d), (e) and (f) represent recoveries effected from British soldiers under the Contributory Pensions Act, 1936, and for family allotments.

The increase of 6 lakhs as compared with the Budget for 1937-38 is due mainly to larger provision for officers under training due to an under-estimate in 1937-38 and smaller recoveries of family allotments, etc. on account of shortage of British troops.

MAIN HEAD 1.—FIGHTING

The total shown against Head 1-C is distributed as follows :—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG.				
		Detailed heads—				
14	14	(1) Pay of officers . .		98,000		1,02,000
882	887	(2) Pay of Indian officers and other ranks and civilians . . .		2,49,000		2,50,000
58	58	(3) Pay of followers .		12,000		11,000
		(4) Kit and clothing allowances . . .		20,500		21,000
		(5) Deferred pay . .		2,500		1,000
		(6) Miscellaneous . .		18,000		15,000
		TOTAL SUB-HEAD C. .	4,90,015	4,00,000	3,99,000	4,00,000

SERVICES—*contd.*

EXPLANATIONS.

Sub-Head C—Indian Infantry serving at Hong Kong.—Provision for the cost of the Indian infantry battalion at Hong Kong is made against this sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster at Hong Kong and partly by recoveries in England from the War Office.

MAIN HEAD 1.—FIGHTING

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND—				
(*a*) Payments to War Office for British troops serving in India		1,56,00,000		1,30,95,000
(*b*) Discharge gratuities and deferred pay of British troops		5,60,000		5,88,000
(*c*) Unemployment Insurance : Army		13,72,000		10,88,000
(*d*) National Health Insurance : Army		4,75,000		3,98,000
(*e*) Contributory Pensions		17,50,000		14,52,000
(*f*) Consolidated clothing allowances		4,000		4,000
(*g*) Marriage allowances and allotments, British troops		34,40,000		32,00,000
(*h*) Marriage allowances and allotments, Indian Army		4,40,000		4,40,000
(*i*) Pay and allowances including voyage pay of British Regiments—				
(1) Officers		10,20,000		10,00,000
(2) Other ranks		7,20,000		9,20,000
(*j*) Vocational training of British troops		2,00,000		2,00,000
(*k*) Pay and allowances : Indian Army : Regimental :—				
(1) Officers		24,80,000		22,40,000
(2) Other ranks		1,20,000		1,40,000
(*l*) Pay and allowances of officers on appointment to the Indian Army.		1,52,000		1,50,000
(*m*) Pay of Officers unemployed		1,60,000		2,00,000
(*n*) Special unemployed pay of surplus Indian Army Officers		..		19,60,000
(*o*) Fighting Units : Miscellaneous		4,000		4,000
(*p*) Leave allowances paid by non-Military Departments		1,20,000		56,000
(*q*) Stores for India		..		..
TOTAL SUB-HEAD D.—ENGLAND	2,95,65,266	2,86,17,000	2,76,30,000	2,71,35,000
SUB-HEAD E.—Exchange on English Expenditure	—1,64,608	..	—1,43,000	..
TOTAL EXPENDITURE MAIN HEAD 1	16,92,22,525	16,48,53,000	16,41,35,000	15,62,90,000

SERVICES—*contd.*

EXPLANATIONS

(*a*) This item represents the cost of raising and training in England British troops for service with the British Army in India.

(*b*), (*c*) (*d*). These charges pertain to the British troops serving in India, the Indian liability being determined by establishments in India or period of service rendered to India.

(*e*) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1936. Under the Act, the amount of contribution per week is 11*d*. Half of this amount is recovered from the soldiers.

(*f*) and (*i*). In the case of ordinary reliefs between the Indian and the Imperial establishments, the pay, etc., of British units during the voyage period is borne by Indian revenues.

(*g*) and (*h*). These represent payments in England to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

(*j*) Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

(*k*) This represents leave pay of officers of the Indian Army employed regimentally while on leave *ex*-India.

(*l*) Pay, etc., issued to British officers on their appointment to the Indian Army is provided for under this head.

(*m*) This represents unemployed pay of officers of the Indian Army residing in England. Up to 1935-36 this was debited to the heads to which their pay while on the active list was charged.

(*n*) This represents the unemployed pay of surplus Indian Army Officers transferred to the Special Unemployed list under the " War Block " scheme. Upto 1937-38 this provision was made under Head 7.

(*p*) The leave allowances paid to civil officers in respect of leave earned during their military service are charged to this head.

MAIN HEAD 1.—FIGHTING

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—FORCES IN INDIA PROPER—				
(1) Miscellaneous . .		4,79,000		2,00,000
TOTAL SUB-HEAD A .	1,45,873	4,79,000	6,00,000	2,00,000
SUB-HEAD B.—MISCELLANEOUS .	1,501	2,000	1,000	2,000
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG .	2,72,129	2,20,000	2,40,000	2,50,000
SUB-HEAD D.—ENGLAND—				
Contribution by Imperial Government towards military expenditure from Indian Revenues . .		2,00,00,000		2,26,67,000
Recoveries from the Imperial Government in respect of :—				
Consolidated clothing allowances of British Troops returning from India. . .		8,000		8,000
Indian Infantry serving at Hong Kong.		4,90,000		4,80,000
Voyage pay of officers moved in Imperial interests . .				30,000
Leave pay costribution for officers lent . . .		2,72,000		24,000
Adjustmest of advances to the Imperial Government .				1,20,000
Discharge purchase money .				10,000
Miscellaneous . .				20,000
Leave allowances paid by non-Military Departments . . .		..		..
TOTAL SUB-HEAD D.—ENGLAND .	2,09,62,536	2,07,70,000	2,10,07,000	2,33,59,000
SUB-HEAD E.—EXCHANGE ON ENGLISH RECEIPTS . .	—1,18,133	..	—1,09,000	..
TOTAL RECEIPTS—MAIN HEAD 1 . .	2,12,63,906	2,14,71,000	2,17,39,000	2,38,11,000

SERVICES—*concld.*

EXPLANATIONS.

SUB-HEAD D.

Contribution by Imperial Government towards military expenditure from Indian revenues. The increase of Rs. 26,67,000 represents the first instalment of the contribution paid by His Majesty's Government towards the British cavalry and infantry mechanisation.

MAIN HEAD 2/11.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Military Training	29,25,611	82,720	28,42,891	30,29,000	98,000	29,31,000	31,33,000	98,000	30,35,000	32,90,000	1,09,000	31,81,000
B.—Education	38,28,885	5,31,438	32,97,447	37,12,000	5,50,000	31,62,000	38,18,000	5,70,000	32,48,000	38,47,000	5,65,000	32,82,000
C.—Royal Indian Army Service Corps	1,72,45,675	24,122	1,72,21,553	1,74,73,000	20,000	1,74,53,000	1,71,07,000	24,000	1,70,83,000	1,78,01,000	20,000	1,77,81,000
D.—Remount Depots and Breeding Operations	20,04,116	24,866	19,79,250	19,96,000	25,000	19,71,000	20,16,000	25,000	19,91,000	19,86,000	25,000	19,61,000
E.—Army Veterinary Services	9,56,567	233	9,56,334	10,44,000	...	10,44,000	10,08,000	...	10,08,000	10,18,000	...	10,18,000
F.—Indian Army Ordnance Corps.	72,62,546	5,901	72,56,645	71,85,000	12,000	71,73,000	70,23,000	6,000	70,17,000	72,44,000	12,000	72,32,000
G.—Medical Colleges and Schools	1,93,537	1,302	1,92,235	1,92,000	...	1,92,000	1,85,000	1,000	1,84,000	1,85,000	1,000	1,84,000
I.—Medical Services	1,44,94,066	3,00,742	1,41,93,324	1,38,68,000	2,80,000	1,35,88,000	1,39,29,000	3,00,000	1,36,29,000	1,38,17,000	3,00,000	1,35,17,000
J.—Military Accounts Offices	97,90,533	14,004	97,76,529	97,00,000	13,000	96,87,000	97,00,000	13,000	96,87,000	97,00,000	12,000	96,88,000
K.—Ecclesiastical Establishment	4,31,647	...	4,31,647	4,07,000	2,000	4,05,000	4,16,000	...	4,16,000	4,00,000	1,000	3,99,000
L.—Administration of Cantonments	20,50,263	9,33,901	11,16,362	21,28,000	11,57,000	9,71,000	20,16,000	9,00,000	11,16,000	20,10,000	10,50,000	9,60,000

M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA . .	13,83,406	187	13,83,219	14,42,000	...	14,42,000	15,05,000	...	15,05,000	15,46,000	...	15,46,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA . .	9,55,790	741	9,55,049	9,94,000	1,000	9,93,000	13,75,000	1,000	13,74,000	15,00,000	1,000	14,99,000
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	3,77,140	60	3,77,080	5,22,000	...	5,22,000	3,82,000	...	3,82,000	5,19,000	...	5,19,000
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA . .	2,30,373	68	2,30,310	2,59,000	...	2,59,000	2,41,000	...	2,41,000	3,01,000	...	3,01,000
Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	...	...	...	2,38,000	...	2,38,000	73,000	...	73,000	2,00,000	...	2,00,000
R.—ENGLAND .	40,55,435	36,996	40,18,439	39,44,000	36,000	39,08,000	42,13,000	66,000	41,47,000	41,60,000	36,000	41,24,000
3.—EXCHANGE .	—22,083	—216	—21,867		...	...	—22,000	...	—22,000	...	...	...
	6,81,63,512	19,57,065	6,62,06,447	6,81,33,000	21,94,000	6,59,39,000	6,81,18,000	20,04,000	6,61,14,000	6,95,24,000	21,32,000	6,73,92,000
Deduct—Transfer from the Defence Reserve Fund. . . .	...	...	...	*1,80,000*	...	*1,80,000*	...	...	...	*2,46,000*	...	*2,46,000*
TOTAL MAIN HEAD 2/II	6,81,63,512	19,57,065	6,62,06,447	6,79,53,000	21,94,000	6,57,59,000	6,81,18,000	20,04,000	6,61,14,000	6,92,78,000	21,32,000	6,71,46,000

MAIN HEAD 2/II.—

EXPLANATIONS.

Budget 1938-39 is more than Budget, 1937-38 by 14·53 lakhs due mainly to mechanization (10 lakhs) and contribution to Provincial Governments for War reserve of I. M. S. officers (4 lakhs).

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
SUB-HEAD A.—MILITARY TRAINING.						
MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.						
		Detailed heads—				
4	4	(1) Pay of British soldiers		9,460		9,240
—	..	(2) Pay of Indian officers and other ranks and establishments . .		..		..
		(3) Kit and clothing allowances . . .		320		320
		(4) Miscellaneous allowances and expenses .		1,470		1,300
		TOTAL MINOR HEAD (a).	11,206	11,250	11,000	10,860
MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.						
		Detailed heads—				
6	6	(1) Pay of officers . .		80,000		80,000
9	9	(2) Pay of British soldiers		27,000		25,000
47	47	(3) Pay of Indian officers and other ranks and establishments . .		18,000		17,500
		(4) Kit and clothing allowances . . .		1,260		1,250
		(5) Miscellaneous allowances and expenses .		4,740		4,550
		TOTAL MINOR HEAD (b) .	1,32,905	1,31,000	1,29,000	1,28,300
MINOR HEAD (c)—STAFF COLLEGE, QUETTA.						
		Detailed heads—				
38	40	(1) Pay of officer students		4,01,920		4,15,530
12	13	(2) Pay of officers .		2,37,300		2,83,120
5	5	(3) Pay of British soldiers . . .		21,480		20,000
32	33	(4) Pay of Indian officers and other ranks and establishments .		20,250		22,120
		(5) Kit and clothing allowances . .		580		660
		(6) Miscellaneous allowances and expenses .		53,470		54,810
		TOTAL MINOR HEAD (c).	7,83,522	7,35,000	7,90,000	7,96,240
		Carried over .	9,27,633	8,77,250	9,30,000	9,35,400

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*a*).—*Command Physical Training Staff.*—The responsibility for and supervision of physical training in commands is a part of the functions of the General Staff of Commands. A garrison physical training officer is, however, appointed without additional pay at each of the stations Rawalpindi, Quetta, Lucknow and Poona. They are assisted by four sergeants, whose pay is charged to this head.

Minor Head (*b*).—The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its objects are to maintain uniformity, continuity and progress in physical training, to promote research work in connection with the development of physical education in the Army in India and to train instructors in physical training and its co-related subjects. The Commandant of the school is also the Inspector of physical training.

2. The annual outturn of students is British and Indian Commissioned officers 52, British other ranks 115, Viceroy's commissioned officers 16 and Indian other ranks 360.

Minor Head (*c*).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the higher branches of the science of war and in the duties of the staff. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. 31 students graduate each year.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	9,27,633	8,77,250	9,30,000	9,35,400
		SUB-HEAD A.—MILITARY TRAINING—*contd.*				
		MINOR HEAD (*d*)—HEADQUARTERS, WEAPON TRAINING AND MECHANIZATION, PACHMARHI.				
		Detailed heads—				
2	2	(1) Pay of officers .		40,710		45,700
2	2	(2) Pay of establishments		7,200		5,920
		TOTAL MINOR HEAD (*d*) .	44,386	47,910	47,000	51,620
		MINOR HEAD (*e*)—SMALL ARMS SCHOOL, PACHMARHI.				
		Detailed heads—				
9	9	(1) Pay of officers .		96,000		1,10,000
25	26	(2) Pay of British soldiers		60,900		65,950
99	96	(3) Pay of Indian officers and other ranks and establishments . .		39,000		32,000
		(4) Kit and clothing allowances . . .		3,400		3,470
		(5) Miscellaneous allowances and expenses .		14,700		15,400
		TOTAL MINOR HEAD (*e*) .	2,19,814	2,14,000	2,25,000	2,26,820
		Carried over .	11,91,833	11,39,160	12,02,000	12,13,840

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor heads (d) to (f).—The weapon training and mechanisation schools correspond to the Small Arms School and Armoured Fighting Vehicle School in England. They consist of :—

(i) Headquarters, Weapon Training and Mechanisation, Pachmarhi.

(ii) Small Arms School, Pachmarhi (Rifle, light machine gun, bayonet, grenade and pistol).

(iii) Small Arms and Mechanisation School, Ahmednagar.

This school consists of :—

(*a*) Armoured Wing (machine gun, light machine gun, anti-tank gun, anti-tank rifle, pistol, rangefinder).

(*b*) Driving and Maintenance Wing (armoured and unarmoured vehicles.)

The objects of these schools are :—

(i) To train officers, warrant officers and non-commissioned officers as instructors in weapon training and mechanisation subjects as shown above, including the technical handling of weapons and armoured fighting vehicles.

(ii) To train in the case of the Driving and Maintenance Wing of the Small Arms and Mechanisation School, non-commissioned officers and men (and trade test them when eligible) as driver mechanics.

(iii) To keep in close touch with training methods in these subjects in units, and to ensure thereby and by the teaching at the schools, that training throughout the army in India is conducted on a uniform system and in accordance with the manuals. The annual out-turn of students is 910 British and 937 Indian ranks.

The increase of 2·37 lakhs as compared with Budget, 1937-38 is due to extra expenditure entailed by the mechanization of certain cavalry and infantry units.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	11,91,833	11,39,160	12,02,000	12,13,840
		SUB-HEAD A.—MILITARY TRAINING—*contd.*				
		MINOR HEAD (*f*)—SMALL ARMS AND MECHANIZATION SCHOOL, AHMEDNAGAR				
		Detailed heads—				
14	21	(1) Pay of officers .		1,71,090		2,64,200
56	115	(2) Pay of British soldiers		1,28,030		2,06,050
48	71	(3) Pay of Indian officers and other ranks and establishments . .		17,260		59,400
		(4) Kit and clothing allowances . .		5,390		10,700
		(5) Miscellaneous allowances and expenses .		13,050		14,680
		TOTAL MINOR HEAD (*f*) .	3,41,345	3,34,820	4,14,000	5,55,030
		MINOR HEAD (*g*)—EQUITATION SCHOOL, SAUGOR.				
		Detailed heads—				
6	6	(1) Pay of officers .		78,120		82,000
7	7	(2) Pay of British soldiers		23,050		21,920
324	324	(3) Pay of Indian officers and other ranks and establishments . .		59,400		63,440
		(4) Kit and clothing allowances . . .		980		950
		(5) Miscellaneous allowances and expenses .		17,500		18,500
		TOTAL MINOR HEAD (*g*) .	1,80,358	1,79,050	1,85,000	1,86,810
		Carried over .	17,13,536	16,53,030	18,01,000	19,55,680

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*g*).—The Equitation School is located at Saugor and corresponds to the Equitation School, Weedon (England). Its objects are :—

(*a*) to train British officers and British and Indian non-commissioned officers, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership and skill at arms on uniform lines,

(*b*) to teach tactics with a view to ensuring a uniform system of training,

(*c*) to carry out a course of instruction in veterinary first-aid and animal hygiene as laid down for courses at the Army Veterinary School.

The annual outturn of students is British officers 20, British other ranks 20, Indian other ranks 30.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	17,13,536	16,53,030	18,01,000	19,55,680
		SUB-HEAD A.—MILITARY TRAINING—*contd.*				
		MINOR HEAD (*h*)—SENIOR OFFICERS SCHOOL, BELGAUM.				
		Detailed heads—				
7	7	(1) Pay of officers .		1,41,400		1,47,400
6	6	(2) Pay of British soldiers		17,200		14,000
23	23	(3) Pay of Indian officers and other ranks and establishments . .		10,180		10,280
		(4) Kit and clothing allowances . . .		760		840
		(5) Miscellaneous allowances and expenses .		15,970		15,480
		TOTAL MINOR HEAD (*h*).	1,49,830	1,85,510	1,85,000	1,88,000
		MINOR HEAD (*i*)—SCHOOL OF ARTILLERY (INDIA), KAKUL.				
		Detailed heads—				
7	7	(1) Pay of officers .		1,15,500		1,23,000
12	12	(2) Pay of British soldiers		33,770		33,300
42	42	(3) Pay of Indian officers and other ranks and establishments . .		12,560		12,700
		(4) Kit and clothing allowances . . .		1,070		1,000
		(5) Miscellaneous allowances and expenses .		9,100		9,000
		TOTAL MINOR HEAD (*i*)	1,75,515	1,72,000	1,74,000	1,79,000
		Carried over .	20,38,881	20,10,540	21,60,000	23,22,680

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*h*).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers School, Sheerness (England). Its objects are :—

(*a*) to disseminate and inculcate sound tactical principles as laid down in the official manuals, thereby ensuring uniformity of methods in their application throughout the Army.

(*b*) to train officers how to teach and to give them practice and instruction in the preparation and conduct of tactical exercises.

(*c*) to give instruction to officers in the administration of a battalion or equivalent unit according to the arm of the service to which they belong.

(*d*) to give senior officers of all arms an opportunity of exchanging ideas on matters connected with training and the administration of units.

The annual out-turn of students is 81 British officers.

Minor Head (*i*).—The School of Artillery, India, corresponds to the School of Artillery Larkhill (England). It is established :—

(*a*) to instruct artillery officers, warrant and non-commissioned officers in practical gunnery, practical care of equipment and as instructors in these subjects.

(*b*) to provide the gunnery staff for the various practice camps.

(*c*) to carry out experiments in connection with gunnery problems, equipment, ammunition, etc., peculiar to India.

(*d*) to supply Brigadiers, R. A. and Artillery units with information on drill, equipment etc.

(*e*) to carry out such experimental work as may be required by the Major-General, Royal Artillery or Director of Artillery.

The annual out-turn of the school is British and Indian Commissioned officers 75, British other ranks 82, Viceroy's commissioned officers and other ranks 54.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	20,38,881	20,10,540	21,60,000	23,22,680
		SUB-HEAD A.—MILITARY TRAINING—*concld.*				
		MINOR HEAD (*k*)—ARMY SIGNAL SCHOOL, POONA.				
		Detailed heads—				
6	6	(1) Pay of officers .		63,920		70,300
13	13	(2) Pay of British soldiers		34,200		34,620
34	34	(3) Pay of Indian officers and other ranks and establishments . .		15,510		15,070
		(4) Kit and clothing allowances . . .		1,460		1,450
		(5) Miscellaneous allowances and expenses .		5,740		5,750
		TOTAL MINOR HEAD (*k*) .	1,26,214	1,20,830	1,22,000	1,27,190
		MINOR HEAD (*l*)—MISCELLANEOUS.				
		Detailed heads—				
		(1) Annual training grant		8,64,630		8,07,130
		(2) Grant for purchase of field firing stores .		9,000		9,000
		(3) Artillery target grant		23,500		23,500
		(4) Assault-at-arms grant		500		500
		TOTAL MINOR HEAD (*l*) .	7,60,516	8,97,630	8,51,000	8,40,130
			29,25,611	30,29,000	31,33,000	32,90,000
		Deduct—Transfer from the Defence Reserve Fund	..	..	...	*35,000*
		TOTAL SUB-HEAD A .	29,25,611	30,29,000	31,33,000	32,55,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*k*).—The Army Signal School, Poona, corresponds to the School of Signals, Catterick (England). Its object is to maintain a uniform system of training in signalling throughout the Army in India. British and Indian officers and non-commissoned officers are trained as instructors and assistant instructors for their units.

The annual out-turn of students is British and Indian Commissioned officers 84, British other ranks 110, and Viceroy's commissioned officers and Indian other ranks 208.

Minor Head (*l*).—*Miscellaneous.*—The amounts provided under this head represent miscellaneous charges in connection with the training of the Army. The provision against Serial No. 1 is to meet expenditure connected with manoeuvres, training camps, also staff and regimental exercises and training conferences.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—EDUCATION.				
		MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEADQUARTERS.				
		Detailed heads—				
1	1	(1) Pay of officers . .		22,500		26,000
3	3	(2) Pay of establishments		6,200		6,000
		TOTAL MINOR HEAD (a) .	5,235	28,700	29,000	32,000
		MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS.				
5	4	(1) Pay of officers .		83,970		62,000
8	4	(2) Pay of British soldiers		23,600		9,000
3	3	(3) Pay of Indian officers and other ranks . .		10,900		9,750
		(4) Kit and clothing allowances.		190		200
		(5) Miscellaneous allowances and expenses .		40		50
		TOTAL MINOR HEAD (b) .	99,842	1,18,700	85,000	81,000
		MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS.				
14	17	(1) Pay of officers .		1,90,000		2,09,000
11	15	(2) Pay of British soldiers.		20,000		24,150
13	13	(3) Pay of Indian officers and other ranks . .		24,300		27,000
		(4) Kit and clothing allowances . .		580		800
		(5) Miscellaneous allowances and expenses .		120		50
		TOTAL MINOR HEAD (c) .	2,39,430	2,35,000	2,01,000	2,61,000
		Carried over .	3,44,507	3,82,400	3,15,000	3,74,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS:

Minor Heads (a) to (c).—The Supervising and inspecting staff are employed in supervising the arrangements for, and testing the general results of the education of the British and Indian soldiers, and the children of the former. They also act as advisers in technical educational matters to the General Staff at Army Headquarters and Headquarters of Commands and districts.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget, Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward	3,44,507	3,82,400	3,15,000	3,74,000
		SUB-HEAD B.—EDUCATION —*contd.*				
		MINOR HEAD (*d*)—GARRISON REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.				
		Detailed heads—				
102	102	(1) Pay of British soldiers.		3,30,000		3,68,000
150	150	(2) Pay of school mistresses and pupil teachers .		4,05,600		4,00,000
		(3) Pay of language teachers		57,800		58,000
		(4) Kit and clothing allowances . . .		8,600		9,000
		(5) Educational training grant, troops . .		1,16,000		1,05,000
		(6) Educational training grant, children . .				
		(7) Miscellaneous allowances and expenses .		12,000		13,000
		TOTAL MINOR HEAD (*d*)	9,87,151	9,30,000	9,83,000	9,53,000
		MINOR HEAD (*e*)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.				
		Detailed heads—				
		(1) Pay of schoolmasters .		..		..
		(2) Educational training grant. . . .		72,880		71,900
		(3) Miscellaneous allowances and expenses .		120		100
		TOTAL MINOR HEAD (*e*)	78,735	73,000	72,000	72,000
		Carried over .	14,10,393	13,85,400	13,70,000	13,99,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*d*).—Garrison, Regimental and Detachment Schools for British troops, which are, in the main, situated within units, and in certain cases outside them, provide general education for British soldiers and their children. The object of the education of the soldier is to give him a more intelligent grasp of his duties, and the Army is responsible for educating soldiers' children.

Minor Head (*e*).—*Garrison, Regimental and Detachment Schools for Indian Troops.*—Education of the Indian Soldier is imparted on the same principle as that stated above.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	14,10,393	13,85,400	13,70,000	13,99,000
		SUB-HEAD B.—EDUCATION—*contd.*				
		MINOR HEAD (*f*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING—				
		Detailed heads—				
8	8	(1) Pay of officers .		1,15,370		1,19,700
14	14	(2) Pay of British soldiers		37,830		38,800
77	82	(3) Pay of Indian officers and other ranks and establishments . .		35,700		36,460
		(4) Kit and clothing allowances . . .		1,500		1,500
		(5) Miscellaneous allowances and expenses .		10,000		10,300
		TOTAL MINOR HEAD (*f*)	2,34,336	2,00,400	2,11,000	2,06,760
		MINOR HEAD (*g*)—CHEMICAL WARFARE SCHOOL, INDIA—				
		Detailed heads—				
3	3	(1) Pay of officers . .		42,780		45,000
9	9	(2) Pay of British soldiers . . .		20,460		20,400
23	23	(3) Pay of Indian officers and other ranks and establishments . .		8,610		8,800
		(4) Kit and clothing allowances . . .		1,350		1,300
		(5) Miscellaneous allowances and expenses .		800		1,500
		TOTAL MINOR HEAD (*g*) .	71,031	74,000	76,000	77,000
		Carried over .	17,15,760	16,59,800	16,57,000	16,82,760

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*f*).—The Educational Wing of the Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian units. Courses are also held for officers, warrant officers, and non-commissioned officers of the Army Educational Corps with a view to bringing their knowledge up to date and to adapting the organization of educational training to the requirements of Indian conditions. The annual output of the Educational Wing is :—

British non-commissioned officers	90
Indian non-commissioned officers	345

Minor head (*g*).—The Chemical Warfare School, India, is situated at Belgaum, and corresponds to the Anti-Gas Wing, Small Arms School, Porton, near Salisbury, England. Its object is to train instructors in defence against gas for British and Indian troops. In order to avoid undue transportation charges, a proportion of students selected to attend courses at the Army School of Education, also attend courses at the Chemical Warfare School. Students of the Senior Officers' School, Belgaum, also undergo a short anti-gas course.

The annual output is as follows :—

British officers (including Royal Air Force)	150
British warrant and non-commissioned officers of administrative services (including Royal Air Force)	34
Indian officers	24

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
		Brought forward .	17,15,760	16,59,800	16,57,000	16,82,760
		SUB-HEAD B.—EDUCATION—*contd.*				
		MINOR HEAD (*h*)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.				
		Detailed heads—				
1	1	(1) Pay of medical officer		11,600		9,000
4	4	(2) Pay of British soldiers . . .		10,390		9,000
131	131	(3) Pay of establishments		60,000		63,000
26	26	(4) Pay of principal and other instructional staff		1,00,000		1,03,000
		(5) Kit and clothing allowances . .		400		400
		(6) Miscellaneous allowances and expenses .		1,77,610		1,75,600
		TOTAL MINOR HEAD (*h*)	3,62,406	3,60,000	3,60,000	3,60,000
		Carried over .	20,78,166	20,19,800	20,17,000	20,42,760

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*h*).—The Lawrence Royal Military School, Sanawar, corresponds to the Duke of York's Royal Military School (and other similar schools) in England. Its object is to afford a sound general education to the children of British soldiers.

2. The number of pupils is 330.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	20,78,166	20,19,800	20,17,000	20,42,760
		SUB-HEAD B.—EDUCATION—*contd.*				
		MINOR HEAD (*i*)—LAWRENCE MILITARY SCHOOL, ABU.				
		Detailed heads—				
3	3	(1) Pay of British soldiers . . .		9,430		8,800
1	1	(2) Pay of hospital establishment . . .		180		200
1	1	(3) Pay of principal and other instructional staff		3,000		5,000
		(4) Kit and clothing allowances . .		280		300
		(5) Miscellaneous allowances and expenses .		17,110		17,700
		TOTAL MINOR HEAD (*i*) .	31,645	33,000	32,000	32,000
		MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.				
		Detailed heads—				
1	1	(1) Pay of officers . .		15,000		10,600
2	2	(2) Pay of British soldiers . . .		8,180		6,400
61	60	(3) Pay of Indian officers and other ranks and establishments . .		26,600		26,800
16	16	(4) Pay of principal and other instructional staff		1,00,000		1,10,000
		(5) Kit and clothing allowances . .		180		200
		Carried over .	21,09,811	1,49,960 20,52,800	20,49,000	1,54,000 20,74,760

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (i).—Lawrence Military School, Abu.—The Lawrence Military School, Abu, was founded by Sir Henry Lawrence primarily for the education of soldiers' children. The school unlike the Sanawar school is administered by the Local Government and only a portion of the cost is met from the Defence Services Estimates.

Minor Head (j).—Prince of Wales' Royal Indian Military College, Dehra Dun.—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to enter a cadet college with a view to qualify for a commission in the Indian land forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	21,09,811	20,52,800	20,49,000	20,74,760
				1,49,960		1,54,000
		SUB-HEAD B.—EDUCATION —*contd.*				
		MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—*contd.*				
		Detailed heads—				
		(6) Miscellaneous allowances and expenses . .		62,040		71,000
		TOTAL MINOR HEAD (*j*) .	2,12,642	2,12,000	2,21,000	2,25,000
		MINOR HEAD (*k*)—KITCHENER COLLEGE, NOWGONG.				
		Detailed heads—				
5	5	(1) Pay of officers . .		55,260		80,000
8	8	(2) Pay of British soldiers		16,270		15,000
47	48	(3) Pay of Indian officers and other ranks and establishments .		13,360		15,000
		(4) Kit and clothing allowances . .		600		1,000
		(5) Miscellaneous allowances and expenses .		3,370		5,000
		TOTAL MINOR HEAD (*k*)	92,061	88,860	1,15,000	1,16,000
		MINOR HEAD (*l*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR.				
		Detailed heads—				
1	1	(1) Pay of Officers .		16,000		16,000
2	2	(2) Pay of British soldiers		8,500		7,300
54	54	(3) Pay of Indian officers and other ranks and establishments . .		29,610		32,000
3	3	(4) Pay of other instructional staff .		2,520		2,600
		(5) Kit and clothing allowances . .		8,200		9,400
		(6) Miscellaneous allowances and expenses . .		26,170		32,200
		TOTAL MINOR HEAD (*l*).	95,400	91,000	95,000	99,000
		Carried over .	25,09,914	24,44,660	24,80,000	25,14,760

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*k*).—*Kitchener College.*—The object of the Kitchener college is to enable selected Indian officers and other ranks of the Indian Army and boys of the K. G. R. I. M. schools to receive a preparatory training with a view to nomination to an Indian Army cadetship at the Indian Military Academy. The outturn of the college is 60 students per annum.

The increase of ·27 lakh as compared with budget 1937-38 is due to an under-estimate in 1937-38.

Minor Heads (*l*), (*m*) *and* (*n*).—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 258, 303 and 210 boys, respectively.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward	25,09,914	24,44,660	24,80,000	25,14,760
		SUB-HEAD B.—EDUCATION —*contd.*				
		MINOR HEAD (*m*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHELUM.				
		Detailed heads—				
1	1	(1) Pay of officers . .		14,200		14,000
2	2	(2) Pay of British soldiers		6,900		7,000
56	56	(3) Pay of Indian officers and other ranks and establishments . .		32,530		31,000
3	4	(4) Pay of other instructional staff .		2,100		2,000
		(5) Kit and clothing allowances. . . .		9,450		9,000
		(6) Miscellaneous allowances and expenses		32,820		27,000
		TOTAL MINOR HEAD (*m*).	1,06,053	98,000	90,000	90,000
		MINOR HEAD (*n*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER.				
1	1	(1) Pay of officers. .		15,480		14,500
2	2	(2) Pay of British soldiers		8,800		7,900
51	51	(3) Pay of Indian officers and other ranks and establishments		26,390		27,600
4	4	(4) Pay of other instructional staff .		2,700		2,500
		(5) Kit and clothing allowances . .		7,380		7,00
		(6) Miscellaneous allowances and expenses .		21,250		27,500
		TOTAL MINOR HEAD (*n*) .	86,320	82,000	88,000	87,000
		Carried over .	27,02,287	26,24,660	26,58,000	26,91,760

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	27,02,287	26,24,660	26,58,000	26,91,760
		SUB-HEAD B.—EDUCATION —*concld.*				
		MINOR HEAD (*o*)—INDIAN MILITARY ACADEMY, DEHRA DUN.				
		Detailed heads—				
23	22	(1) Pay of officers . .		3,35,340		3,34,240
8	9	(2) Pay of British soldiers		36,180		35,000
163	163	(3) Pay of Indian officers and other ranks and establishments . .		1,44,030		1,44,000
3	3	(4) Pay of other instructional staff . . .		1,500		..
		(5) Kit and clothing allowances		12,000		12,000
		(6) Miscellaneous allowances and expenses .		1,24,290		1,70,000
		TOTAL MINOR HEAD (*o*) .	6,71,289	6,47,340	7,02,000	6,95,240
		MINOR HEAD (*p*)—MISCELLANEOUS.				
		Detailed heads—				
		(1) British army school scholarships . .		13,500		13,500
		(2) Books, maps, printing charges and technical equipment .		10,000		10,000
		(3) Language rewards for British officers and men .		80,000		99,500
		(4) Grants for teaching and learning English, Indian Army . .		25,000		25,000
		(5) Fees for children attending civil schools .		14,000		14,000
		(6) Grant for libraries .		15,500		15,500
		(7) Pay of officers studying in China, Japan, etc.		--		..
6	6	(8) Fees and allowances of examiners . .		66,000		66,500
		(9) Donation to Lawrence Memorial Royal Military School, Lovedale . . .		2,10,000		2,10,000
		(10) Donations to Roman Catholic orphanages at Simla and Mussoorie .		6,000		6,000
		(11) Credit balances of King's India Cadets at the Royal Military College, Sandhurst		..		..
		TOTAL MINOR HEAD (*p*)	4,55,309	4,40,000	4,58,000	4,60,000
		TOTAL SUB HEAD B. .	38,28,885	37,12,000	38,18,000	38,47,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*o*).—Indian Military Academy, Dehra Dun, was opened in 1932 to train candidates for commissions in the Indian Land Forces.

Minor Head (*p*)—*Miscellaneous.*—Under this minor head is included the provision of funds required for the grant of rewards to officers, non-commissioned officers and men of both services for proficiency in English (Indian officers and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners who conduct examinations in Indian and other oriental languages are provided under this minor head.

Detailed head (*9*).—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates.

Detailed head (*10*).—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

The other items consist of miscellaneous charges connected with education generally.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs	Rs.	Rs.
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS.				
		MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.				
		Detailed heads—				
129	131	(1) Pay of officers .		19,63,220		20,52,000
173	141	(2) Pay of British soldiers.		8,50,000		7,52,500
924	978	(3) Pay of Indian officers and other ranks and establishments . .		9,50,000		9,61,600
1,825	1,859	(4) Pay of followers		4,00,000		4,25,000
		(5) Temporary labour .		1,40,000		1,31,000
		(6) Kit and clothing allowances . . .		33,000		25,050
		(7) Miscellaneous allowances and expenses		97,000		1,15,450
		TOTAL MINOR HEAD (a) . .	46,27,318	44,33,220	45,43,000	44,62,600
		MINOR HEAD (b)—R. I. A. S. C. RECORD OFFICE.				
		Detailed heads—				
5	3	(1) Pay of officers .		74,000		49,000
5	..	(2) Pay of British soldiers		25,000		..
78	29	(3) Pay of establishments		79,500		27,400
		(4) Kit and clothing allowances . . .		500		..
		(5) Miscellaneous allowances and expenses . .		12,000		3,600
		TOTAL MINOR HEAD (b).	1,79,887	1,91,000	1,87,000	80,000
		Carried over .	48 07,205	46,24,220	47,30,000	45,42,600

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a).—Supply Companies and Supply Depots.—The system for the provision and maintenance of articles of Royal Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants and fuel) is as under :—

There is a District Supply Company or an Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Station Supply Depots and Sub-Depots, receive and check indents from units and carry out the necessary supply. In order to provide for mobilization requirements it is necessary in addition to maintain in Peshawar a Base Supply Depot, the duties of which are to maintain stocks while issues to units are made by the Station Supply Depot.

In addition to their other duties, the District Supply Companies maintain Bakeries and Butcheries at the various stations within their districts.

2. Government bakeries bake all bread required for the Army, approximately 22 million loaves of bread annually. There are 78 Army bakeries.

3. Government butcheries functioning as such exist only at Razmak and Wana. At all other military stations meat is supplied locally by contractors through and under the supervision of the Royal Indian Army Service Corps.

4. The supply record section of the Royal Indian Army Service Corps records, now forms part of the supply personnel depot, Royal Indian Army Service Corps, Ambala.

Minor Head (b).—The Royal Indian army service corps record office is located at Dagshai. It deals with the records of service and administration of personnel of animal transport units other than officers and clerks and co-ordinates questions of general interest.

The decrease as compared with the Budget, 1937-38 is due to transfer to minor heads (*a*) and (*f*) of the provision for Supply and Mechanical Transport Record Sections.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	48,07,205	46,24,220	47,30,000	45,42,600
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
		MINOR HEAD (*c*)—SCHOOL OF COOKERY, Detailed heads—				
1	1	(1) Pay of officers . .		9,000		9,000
4	4	(2) Pay of British soldiers . . .		11,900		13,100
7	7	(3) Pay of Indian officers and other ranks and establishments . .		2,800		2,800
		(4) Kit and clothing allowances. . .		350		400
		(5) Miscellaneous allowances and expenses .		3,950		3,700
		TOTAL MINOR HEAD (*c*).	30,667	28,000	30,000	29,000
		MINOR HEAD (*d*)—ANIMAL TRANSPORT.				
		Detailed heads—				
47	47	(1) Pay of officers .		7,50,000		7,40,000
38	37	(2) Pay of British soldiers . . .		2,00,000		1,80,000
12,499	12,757	(3) Pay of Indian officers and other ranks and establishments .		26,61,400		27,12,400
685	685	(4) Pay of followers .		1,47,000		1,49,000
		(5) Kit and clothing allowances . . .		2,56,000		2,27,000
		(6) Deferred pay to Indian troops . .		8,000		15,000
		(7) Miscellaneous allowances and expenses .		35,000		36,000
		(8) *Deduct*—Credits for services rendered by Government transport to M. E. S., R. A. F. and A. F. I. units . .		*2,000*		*2,000*
		TOTAL MINOR HEAD (*d*).	41,30,199	40,55,400	40,50,000	40,57,400
		Carried over .	89,68,071	87,07,620	88,10,000	86,29,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (c)—*School of Cookery.*—Adequate and uniform training of all ranks who are required to cook for or to supervise the cooking arrangements of British units in India is given at the School of Cookery, Poona.

Minor Head (d)—*Animal Transport.*—The animal transport consists of the following:—

(*i*) 13 animal transport companies (mule) (3 troops).

(*ii*) 22 animal transport companies (mule) (4 troops).

(*iii*) 1 animal transport company (mule) (lower establishment) (2 troops)—charged to the Government of Burma.

(*iv*) 4 animal transport companies (camel) (Silladar).

(*v*) Zhob local transport (camel).

In addition, there are two animal transport training companies (mule), one at Lahore and the other at Meerut. These training companies receive and train recruits and remount mules for the maintenance of transport units in peace and war and are responsible for the training of reservists.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
		Brought forward .	89,68,071	87,07,620	88,10,000	86,29,000
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
		MINOR HEAD (*e*)—MECHANICAL TRANSPORT UNITS AND HEADQUARTERS, CHAKLALA.				
		Detailed heads—				
73	75	(1) Pay of officers .		11,55,340		13,26,600
155	136	(2) Pay of British soldiers and Anglo-Indians .		5,85,590		6,40,620
7,382	7,731	(3) Pay of Indian officers and other ranks and establishments .		26,14,880		29,92,640
222	245	(4) Pay of followers .		64,060		78,140
		(5) Kit and clothing allowances. . .		1,54,160		1,30,470
		(6) Deferred pay to Indian troops . . .		80,530		58,440
		(7) Miscellaneous allowances and expenses .		65,420		80,430
		TOTAL MINOR HEAD (*e*).	45,70,191	47,19,980	43,20,000	53,07,340
		MINOR HEAD (*f*)—R. I. A. S. C. TRAINING GROUP.				
		Detailed heads—				
16	19	(1) Pay of officers .		2,59,430		3,15,000
12	15	(2) Pay of British soldiers . . .		56,800		67,500
494	545	(3) Pay of Indian officers and other ranks, students and establishments		1,96,420		2,37,400
42	46	(4) Pay of followers .		8,000		9,000
		(5) Kit and clothing allowances. . .		23,050		19,050
		(6) Deferred pay to Indian troops . . .		2,000		..
		(7) Miscellaneous allowances and expenses .		7,700		15,450
		(8) *Deduct*—Credits on account of Mechanical Transport drivers trained for the R. A. F.		*4,000*		*4,000*
		TOTAL MINOR HEAD (*f*).	5,58,765	5,49,400	5,75,000	6,59,400
		Carried over	1,40,97,027	1,39,77,000	1,37,05,000	1,45,95,740

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Mechanical Transport Service.—Minor heads (e) to (l),—The units and formations comprising the Mechanical Transport Service in peace are :

(*e*) Mechanical transport units and Headquarters, Chaklala.
(*f*) Royal Indian Army Service Corps training group.
(*g*) Technical inspectors of mechanical transport.
(*h*) Headquarters, maintenanee group (mechanical transport).
(*i*) Heavy repair shops (mechanical transport).
(*j*) Central mechanical transport stores depot.
(*k*) Vehicle reserve depot (mechanical transport).
(*l*) Experimental section (mechanical transport).

The duties assigned to the respective units and formations are described in detail under the respective minor heads.

Budget, 1938-39 for M. T. Services, *i.e.*, Minor heads (*e*) to (*l*) is more than Budget 1937-38 by 3·92 lakhs due mainly to Mechanization of certain cavalry and infantry units (8½ lakhs) partly counterbalanced by reduction due to an over-estimate in 1937-38.

Minor Head (e).—Mechanical transport units and headquarters, Chaklala—

There are—

(*i*) Load carrying units :—

(*a*) Six mechanical transport companies equipped with 30 cwt. four or six-wheeled lorries consisting of a headquarter and four 30-cwt. four or six-wheeled sections each ;

(*b*) Four independent mechanical transport sections on the higher establishment, equipped with 3 ton six-wheeled lorries ;

(*c*) Four independent mechanical transport sections on the lower establishment, equipped with 3 ton six-wheeled lorries ; and

(*d*) Eight independent mechanical transport sections, equipped with 30 cwt., four or six-wheeled lorries.

(*ii*) Six motor ambulance units each consisting of :—

(*a*) Headquaters ;

(*b*) One workshop section (not allowed for the unit in Waziristan) ;

(*c*) One motor ambulance section.

These units provide motor ambulances for military hospitals in peace and war and also hold in reserve motor ambulances for certain field medical units.

(*iii*) Seven workshop companies consisting of :—

(*a*) Five headquarters, Class I, and two headquarters, Class II.

(*b*) Twenty-two workshop sections.

These companies are responsible for carrying out second line repairs to mechanical vehicles on charge of units having no workshops of their own.

(*iv*) Headquarters, Chaklala.

The Officer Commanding, Chaklala, like an officer Commanding station is responsible for the local administration of all units in Chaklala.

Eight workshop companies consisting of eight headquarters and 22 workshop sections are being added to the mechanical transport service as a result of the mechanisation of certain cavalry and infantry units.

Minor Head (f).—The R. I. A. S. C. Training Group.—The R. I. A. S. C. training group consists of (*a*) headquarters, (*b*) mechanical transport training battalion, (*c*) mechanical transport record section and (*d*) R. I. A. S. C. School. The function of the R. I. A. S. C. training group is to train all ranks of the Royal Indian Army Service Corps in the duties of the supply, animal transport and mechanical transport services, and driver personnel of other arms of the army ; and to deal with records of service and administration of mechanical transport personnel other than officers and clerks. The administration of technical personnel is vested in the Deputy Director of Transport (Maintenance).

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,40,97,027	1,39,77,000	1,37,05,000	1,45,95,740
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
		MINOR HEAD (*g*)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.				
		Detailed heads—				
14	14	(1) Pay of officers. .		2,50,000		2,80,000
8	8	(2) Pay of British soldiers		44,000		38,260
35	35	(3) Pay of establishments . . .		23,600		24,500
13	13	(4) Pay of followers		2,400		2,400
		(5) Kit and clothing allowances . .		1,500		1,200
		(6) Deferred pay to Indian troops . . .		500		..
		(7) Miscellaneous allowances and expenses .		4,000		4,640
		TOTAL MINOR HEAD (*g*)	3,13,454	3,26,000	3,32,000	3,51,000
		MINOR HEAD (*h*)—HEADQUARTERS MAINTENANCE GROUP, M. T.				
		Detailed heads—				
5	5	(1) Pay of officers .		88,500		88,500
3	3	(2) Pay of British soldiers.		13,500		12,500
289	117	(3) Pay of Indian officers and other ranks and establishments . .		2,50,000		82,800
		(4) Kit and clothing allowances . .		6,730		2,500
		(5) Deferred pay to Indian troops . .		770		1,200
		(6) Repairs to mechanical transport vehicles .		2,500		2,500
		(7) Miscellaneous allowances and expenses .		4,000		4,000
		TOTAL MINOR HEAD (*h*) .	2,39,296	3,66,000	2,84,000	1,94,000
		Carried over .	1,46,49,777	1,46,69,000	1,43,21,000	1,51,40,740

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (g).—Technical Inspectors of Mechanical Transport.—The inspecting staff inspects mechanically propelled vehicles, etc., on charge of units and sees (*i*) that repairs are properly executed and stores economically used and (*ii*) that all Government mechanically propelled vehicles are kept in a fit state for mobilisation.

Minor Head (h).—Headquarters Maintenance Group, Mechanical Transport.—This formation is responsible for standardising the system of repair in all heavy repair shops (M. T.) and exercising a general control over all maintenance units in the Royal Indian Army Service Corps (Mechanical Transport).

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,46,49,777	1,46,69,000	1,43,21,000	1,51,40,740
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
		MINOR HEAD (*i*)—HEAVY REPAIR SHOPS, M. T.				
		Detailed heads—				
27	27	(1) Pay of officers . .		3,35,000		3,50,000
76	58	(2) Pay of British soldiers . .		2,90,000		2,15,700
1,293	1,314	(3) Pay of Indian officers and other ranks and establishments .		10,84,600		9,70,000
		(4) Temporary labour .		28,500		31,920
		(5) Kit and clothing allowances . .		38,000		34,000
		(6) Deferred pay to Indian troops . .		3,900		3,300
		(7) Miscellaneous allowances and expenses . .		20,000		45,500
		TOTAL MINOR HEAD (*i*) .	17,25,515	18,00,000	17,68,000	16,50,420
		MINOR HEAD (*j*)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.				
		Detailed heads—				
13	13	(1) Pay of officers .		1,66,200		1,68,000
13	13	(2) Pay of British soldiers		65,000		58,000
256	256	(3) Pay of Indian officers and other ranks and establishments . .		2,26,500		2,26,200
		(4) Temporary labour .		..		..
		(5) Kit and clothing allowances . .		3,300		3,000
		(6) Deferred pay to Indian troops . .		1,000		800
		(7) Miscellaneous allowances and expenses .		11,000		11,000
		TOTAL MINOR HEAD (*j*) .	4,60,488	4,73,000	4,62,000	4,67,000
		Carried over .	1,68,35,780	1,69,42,000	1,65,51,000	1,72,58,160

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*i*)—*Heavy Repair Shops* (*M. T.*).—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Major repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these workshops. All training of artificer apprentices is now carried out in Heavy Repair Shop (M. T.) Class I, Chaklala. With effect from 1st April 1936, 22 vacancies per year within the present sanctioned establishment of apprentices are being filled by Anglo-Indian boys.

Minor Head (*j*)—*Central M. T. Stores Depot.*—This depot deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all mechanically propelled vehicles. The depot is also responsible for the preparation of the specification and compilation of drawings of spare parts, etc.

MAIN HEAD 2.—

Numbers. 1837-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
		Brought forward.	1,68,35,780	1,69,42,000	1,65,51,000	1,72,58,160
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
		MINOR HEAD (*k*)—VEHICLE RESERVE DEPOT.				
		Detailed heads—				
5	5	(1) Pay of officers .		64,000		56,500
7	7	(2) Pay of British soldiers . .		31,000		31,300
372	384	(3) Pay of Indian officers and other ranks and establishments . .		1,30,000		1,31,120
		(4) Temporary labour .		1,500		1,500
		(5) Kit and clothing allowances . . .		12,000		12,300
		(6) Deferred pay to Indian troops . .		2,500		3,140
		(7) Miscellaneous allowances and expenses .		4,000		12,700
		TOTAL MINOR HEAD (*k*) .	1,97,883	2,45,000	2,54,000	2,48,560
		MINOR HEAD (*l*)—EXPERIMENTAL SECTION, M. T.				
		Detailed heads—				
3	3	(1) Pay of officers .		53,800		49,780
8	8	(2) Pay of British soldiers		27,200		26,500
29	29	(3) Pay of Indian officers and other ranks and establishments . .		22,800		21,200
		(4) Kit and clothing allowances . .		1,300		1,400
		(5) Deferred pay to Indian troops . .		500		..
		(6) Miscellaneous allowances and expenses .		400		400
		TOTAL MINOR HEAD (*l*) .	99,468	1,06,000	1,05,000	99,280
		MINOR HEAD (*m*) MILITARY LAUNCHES .	1,12,544	1,80,000	1,97,000	1,95,000
			1,72,45,675	1,74,73,000	1,71,07,000	1,78,01,000
		Deduct—Transfer from the Defence Reserve Fund .	..	*1,80,000*	..	*2,01,000*
		TOTAL SUB-HEAD C	1,72,45,675	1,72,93,000	1,71,07,000	1,76,00,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (k).—Vehicle Reserve Depot, M. T.—This depot deals with the receipt and issue to units of mechanically propelled vehicles imported from the United Kingdom and those for repairs in Heavy Repair Shop (M. T.) Class I, Chaklala. This unit also looks after the mobilization reserve of mechanical transport vehicles, the fit vehicles of the repair reserve awaiting issue to units in replacement of unserviceable vehicles and those passing in and out of heavy repair shop before and after repairs.

Minor Head (l).—Experimental Section (M. T.).—Experimental trials on vehicles and equipment are carried out in this unit.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
		SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.				
		MINOR HEAD (*a*)—REMOUNT DEPOTS.				
		Detailed heads—				
14	14	(1) Pay of officers . .		1,92,000		2,05,000
12	13	(2) Pay of British soldiers and assistant surgeons		60,400		65,000
4	3	(3) Pay of Indian officers and other ranks . .		4,700		4,000
224	224	(4) Pay of permanent establishments . .		90,000		90,000
		(5) Pay of temporary establishments and labour . .		3,90,300		3,68,000
		(6) Kit and clothing allowance . . .		2,320		3,000
		(7) Miscellaneous allowances and expenses.		89,380		85,000
		(8) Construction, repairs and maintenance of buildings, roads, drains, etc. . .		1,50,900		1,66,000
		TOTAL MINOR HEAD (*a*)	10,08,095	9,80,000	10,09,000	9,86,000
		MINOR HEAD (*b*)—CULTIVATION FARMS.				
		Detailed heads—				
13	13	(1) Pay of permanent establishments . .		9,180		9,550
		(2) Pay of temporary establishments and labour		2,99,620		2,88,450
		(3) Miscellaneous allowances and expenses .		77,200		78,000
		TOTAL MINOR HEAD (*b*)	3,76,584	3,86,000	3,83,000	3,76,000
		MINOR HEAD (*c*)—BREEDING OPERATIONS.				
		Detailed heads—				
10	10	(1) Pay of officers . .		1,20,000		1,20,000
1	..	(2) Pay of British soldiers.		4,100		..
6	6	(3) Pay of Indian Officers.		24,400		22,000
250	250	(4) Pay of permanent establishments . .		1,59,200		1,55,000
		(5) Pay of temporary establishment and labour		1,36,390		1,45,000
		(6) Miscellaneous allowances and expenses .		68,130		60,000
		(7) Feed of animals. .		25,000		25,000
		(8) Prizes and premia paid to horse breeders from branding and covering fees . .		11,450		11,450
		(9) Construction, repairs and maintenance of buildings, roads and drains, etc. . .		33,330		33,550
		TOTAL MINOR HEAD (*c*) .	5,68,655	5,82,000	5,72,000	5,72,000
		MINOR HEAD (*d*)—REMOUNT SQUADRON :				
148	148	(1) Pay of Indian officers and other ranks . .		43,400		47,200
		(2) Kit and clothing allowances		4,600		4,800
		TOTAL MINOR HEAD (*d*) .	50,782	48,000	52,000	52,000
		Deduct—Transfer from the Defence Reserve Fund .	0,04,116	19,96,000	20,16,000	19,86,000
			..	..	..	*10,000*
		TOTAL SUB-HEAD D . .	20,04,116	19,96,000	20,16,000	19,76,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head (D).—Remount Depots and Breeding Operations :—

The army remount department is responsible for the supply of all classes of animals to the Army in India. Full grown riding horses and mules up to the number procurable are purchased in India and supplied direct to units.

2. The Army Remount Department maintains 310 horse and 218 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Babugarh (U. P.), and two breeding studs, *viz.*, one at Mona (Punjab) for the production of donkey stallions and the other at Ahmednagar (Deccan) for the breeding of horse stallions.

3. Mules, camels and bullocks according to requirements and about fifty full grown Indian horses are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depôts at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 450 full grown mules and 240 Indian remounts.

4. As the full requirements of the army in India (about 3,000 horses and 2,000 mules) could not be met from the above source, about 1,012 horses, and 330 mountain artillery mules were hitherto imported from overseas. This position will, however, change as a result of the mechanisations now in progress.

5. There are two Australian Remount depots, *viz.*, at Ahmednagar (Deccan), and Saharanpur (U.P.) where imported horses are acclimatized for about nine months before issue to the service. The authorised complement of animals in these depots is 1,644 Australian horses (including war reserve) and 50 full grown equipment mules, besides which up to 300 horses may be boarded out to private individuals and 172 horses are maintained at the Equitation School, Saugor.

6. In addition to horses and mules, the army remount department also maintains 1,185 bullocks for farming operations and hackney work.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD E.—ARMY VETERINARY SERVICES.				
		MINOR HEAD (a)—VETERINARY HOSPITALS.				
		Detailed heads—				
51	50	(1) Pay of officers		5,40,620		5,40,300
3	3	(2) Pay of British soldiers		12,000		12,000
780	782	(3) Pay of Indian officers and other ranks and establishments		3,37,880		3,17,000
87	87	(4) Pay of followers		17,000		17,000
		(5) Kit and clothing allowances.		21,000		21,000
		(6) Miscellaneous allowances and expenses		22,500		20,700
		TOTAL MINOR HEAD (a).	9,14,090	9,51,000	9,24,000	9,28,000
		MINOR HEAD (b)—VETERINARY SCHOOLS AND CENTRAL VETERINARY LABORATORY.				
		Detailed heads—				
4	4	(1) Pay of officers		75,470		71,320
1	1	(2) Pay of British soldiers		6,050		6,100
10	10	(3) Pay of Indian officers and other ranks and establishments		4,910		5,050
		(4) Kit and clothing allowances		220		210
		(5) Miscellaneous allowances and expenses		1,350		2,320
		TOTAL MINOR HEAD (b).	37,662	88,000	79,000	85,000
		MINOR HEAD (c)—VETERINARY RECORD OFFICE.				
		Detailed heads—				
5	5	(1) Pay of establishment		4,050		3,800
		(2) Miscellaneous allowances and expenses		950		1,200
		TOTAL MINOR HEAD (c)	4,815	5,000	5,000	5,000
		TOTAL SUB-HEAD E.	9,56,567	10,44,000	10,08,000	10,18,000

ADMINISTRATIVE SERVICES--*contd.*

EXPLANATIONS.

Minor Head (*a*).—*Veterinary Hospitals.*—The army veterinary services are responsible for the welfare of the animals of the army, including those of remount depots and military farms department, about 75,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, class I, 24 veterinary hospitals, class II, 23 branch veterinary hospitals and 9 sick lines. The staff and establishment maintained consists of 63 British officers (including a leave reserve of 7), 16 Indian commissioned officers, 4 British other ranks, 125 veterinary assistant surgeons, 623 Indian other ranks (including 77 reservists), 58 clerical establishments and 89 followers. The Indian other ranks organised into 13 sections and 1 Indian Army Veterinary Corps Depot are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation. All sick and injured animals are treated in veterinary hospitals.

Minor Head (*b*).—There are two army veterinary schools located at Ambala and Poona. Their functions include the technical training of Indian army veterinary corps personnel and training of officers, warrant and non-commissioned officers and men of the British and Indian units in veterinary first aid and animal hygiene.

Minor Head (*c*).—The veterinary record office at Ambala maintains and deals with the records of service of all veterinary personnel serving in India, excluding British officers.

MAIN HEAD 2.—

Numbers, 1937-38.	Numbers, 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS.				
		MINOR HEAD (*a*)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INSPECTORATE OF GENERAL STORES AND CLOTHING.				
		Detailed heads—				
90	95	(1) Pay of officers . .		11,08,470		11,50,000
479	475	(2) Pay of British other ranks . . .		23,26,070		22,93,840
1,393	1,400	(3) Pay of Indian officers and other ranks. .		5,06,180		5,23,000
526	529	(4) Pay of medical, clerical and menial establishments and railway staff.		5,86,000		5,90,000
117	117	(5) Temporary establishments in stores section.		12,68,900		12,35,000
		(6) Temporary establishments in workshops .		9,77,100		9,50,000
85	89	(7) Pay of artificers .		1,26,000		1,80,000
66	95	(8) Pay and allowances of Indian Armourers of the I. A. O. C. .		28,000		48,000
		(9) Kit and clothing allowances. . .		74,280		70,160
		(10) Miscellaneous allowances and expenses . .		1,35,000		1,50,000
		(11) *Deduct*—Credit for storage charges . .		*40,000*		*40,000*
		TOTAL MINOR HEAD (*a*).	71,77,340	70,96,000	69,34,000	71,50,000
		MINOR HEAD (*b*)—I. A. O. C. SCHOOL OF INSTRUCTION.				
		Detailed heads—				
3	3	(1) Pay of officers .		45,630		47,760
4	4	(2) Pay of British Soldiers . . .		18,350		20,600
21	20	(3) Pay of Indian officers and other ranks .		7,210		7,020
14	11	(4) Pay of establishments		15,780		16,590
		(5) Kit and clothing allowances . . .		790		790
		(6) Miscellaneous allowances and expenses .		1,240		1,240
		TOTAL MINOR HEAD (*b*).	85,206	89,000	89,000	94,000
		TOTAL SUB-HEAD F. .	72,62,546	71,85,000	70,23,000	72,44,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Arsenals, Ordnance and Clothing Depots and Inspectorate of General Stores and Clothing—

Arsenals and Ordnance Depots.—There are at present five arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta and Allahabad and four ordnance depots at Fort William, Bombay, Drigh Road (Karachi) and Lahore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee, and Quetta and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi undertakes the receipt, washing, repair and issue of all extra winter clothing required by troops in the Northern Command, while the arsenal at Quetta acts similarly in respect of the troops in Western Command. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad and by purchase in India. Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a clothing depot at Shahjahanpur. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. It is maintained for retailing clothing to troops and it also holds working stocks and war and mobilization reserves. Clothing stores and necessaries are obtained from the Army Clothing Factory, Shahjahanpur and by purchase in India and abroad.

3. *Inspectorate of General Stores and Clothing—*

There are at present five inspectorates at Bombay, Cawnpore, Hastings, Rawalpindi and Shahjahanpur under the executive control of the Chief Inspector of Stores and clothing, Cawnpore (with Assistant Inspectors at Cawnpore and Calcutta.)

This Inspectorate is administered by the Director of Ordnance Services. The functions of the organisation are :—

(*a*) to inspect the outturn of the Harness and Saddlery and Clothing Factories;

(*b*) to carry out the initial inspection and chemical tests, as necessary, of general stores which include brushware, hardware, oils, paints, soaps, glass, earthenware, textiles, rubber and leather stores; and

(*c*) to carry out the initial inspection of clothing and clothing stores, boots, blankets, etc.

In addition, each of the above officers advises the Director of Artillery on all technical questions concerned with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the Army.

4. The provision under head 2-F (*a*) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O C. establishments employed at those Headquarters amounts to Rs. 4,18,270 and Rs. 2,85,360 provided under Head 4—A (*g*) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

Minor Head (b).—I. A. O. C. School of Instruction—

This school is located at Kirkee and was established in 192 . Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is 84 officers and men. The average number of students in the school in 1936-37 was 55. Three courses of about 3 to 5 months' duration are held yearly.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs	Budget Estimate, 1938-39. Rs.
		SUB-HEAD G.—EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS.				
		Detailed heads—				
13	13	(1) Pay of instructional staff		13,140		13,000
		(2) Pay of students		69,030		74,000
		(3) Kit and clothing allowances		830		640
		(4) Miscellaneous allowances and expenses		9,600		8,360
		(5) Capitation payments to Local Governments		99,400		89,000
		TOTAL SUB-HEAD G.	1,93,537	1,92,,000	1,85,000	1,85,000
		SUB HEAD I.—MEDICAL SERVICES.				
		MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C. Detailed heads—				
522	528	(1) Pay of officers		70,42,480		68,75,930
401	400	(2) Pay of Royal Army Medical Corps other ranks		6,57,420		7,04,030
803	831	(3) Pay of assistant and sub-assistant surgeons		22,31,740		22,30,780
312	312	(4) Pay of nurses and matrons		10,55,760		11,25,110
		(5) Pay of Indian subordinate personnel		1,39,460		1,50,120
12,003	12,003	(6) Pay of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps		20,52,960		20,50,310
		(7) Kit and Clothing allowances		2,22,120		2,10,000
		(8) Miscellaneous and incidental expenses		4,02,930		4,04,850
		(9) Charges on account of X-Ray installations		78,500		78,500
		(10) Customs duty charges		4,500		4,500
		(11) Grants for upkeep of laboratories		36,770		38,370
		(12) *Deduct*—Credits on account of hospital charges of R. A. F. personnel		*62,000*		*61,000*
		(13) *Deduct*—Credits on account of dentistry charges of R. A. F. personnel		*6,640*		*6,500*
		TOTAL MINOR HEAD (a)	1,44,82,066	1,38,56,000	1,39,17,000	1,38,05,000
		MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.	12,000	12,000	12,000	12,000
		TOTAL SUB-HEAD I.	1,44,94,066	1,38,68,000	1,39,29,000	1,38,17,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head G.—Medical Colleges and Schools.—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta, Bombay and Madras and in the medical schools at Agra, Amritsar and Stanley Medical School, Madras, before appointment as military assistant surgeons or sub-assistant surgeons. They are primarily recruited and trained for military duty, but a portion is employed in the Civil Department and is liable to be recalled to military duty in case of emergency.

Sub-Head I.—Medical Services—

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted, with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence Estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitals should have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 28 hospitals, first class, 20 second class, 33 third class, 36 fourth class and 17 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The sick treated in these hospitals are roughly 2·69 per cent. of British troops, 1·54 per cent. of Indian troops and ·98 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 234 Royal Army Medical Corps officers, 311 Indian Medical Service officers, 25 Dental officers, 360 Royal Army Medical Corps other ranks, 40 Army Dental Corps other ranks, 269 nurses, 43 matrons, 333 assistant surgeons, 525 sub-assistant surgeons, 8,668 Indian Hospital Corps personnel and 3,335 reservists. In addition, 155 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD J.—MILITARY ACCOUNTS OFFICES.				
		MINOR HEAD (*a*)—MILITARY ACCOUNTANT GENERAL.				
		Detailed heads—				
9	9	(1) Pay of officers . .		1,51,000		1,53,000
222	309	(2) Pay of establishments		4,53,000		4,50,000
		(3) Miscellaneous . .		1,56,300		2,03,000
		(4) Transportation .		30,700		36,900
		(5) Leave passage concessions . . .		2,000		2,000
		TOTAL MINOR HEAD (*a*).	7,08,935	7,93,000		8,44,900
		MINOR HEAD (*b*)—COMMANDS AND DISTRICTS OFFICES.				
		Detailed heads—				
112	113	(1) Pay of officers . .		10,61,000		11,00,000
3,058	3,093	(2) Pay of establishments		56,05,000		56,56,000
		(3) Miscellaneous . .		2,08,000		2,10,000
		(4) Transportation .		2,36,200		2,22,200
		(5) Leave passage concessions . .		7,000		8,000
		(6) Charges for payment of pensions .		3,35,000*		3,41,500*
		(7) Military Treasure Chests . . .		12,800		12,400
		(8) *Deduct*—Credits for services rendered to other Departments, etc. . . .		*78,000*		*68,000*
		TOTAL MINOR HEAD (*b*).	75,63,351	73,87,000		74,82,100
		Carried over .	82,72,286	81,80,000		83,27,000

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 55 officers including military officers, borne on the supernumerary list, European civilians and Indian civilians, latest and future recruitments being confined almost entirely to the last mentioned class. The department is under the control of the Finance Department of the Government of India.

2. The present organisation is as follows :—

(1) At the head of the Department, there is a Military Accountant General whose functions are :—

(i) To administer the department, under the control of the Financial Adviser, Military Finance.

(ii) To organise the arrangements for the disbursement of pay to officers and men of the Defence Services.

(iii) To maintain a record of Defence Services expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.

(iv) To examine all general questions of accounting and audit.

(v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of stores supplied to overseas garrisons ; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.

(vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.

(vii) To control the work relating to the audit of the Army List.

(viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Naval Accounts.

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. The Command Controllers are Financial Advisers to the General Officers Commanding-in-Chief of the Commands, as well as to the Commanders of Districts and Independent Brigades. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in their respective commands and they also assist the General Officers Commanding-in-Chief and the District Commanders, in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require to control expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible:—

Command Controllers.	Districts and Brigades dealt with in each Command office
Controller of Military Accounts, Northern Command.	Peshawar, Rawalpindi. Kohat and Waziristan Districts.
Controller of Military Accounts, Southern Command.	Deccan, Bombay and Madras Districts and Poona Independent Brigade.
Controller of Military Accounts, Eastern Command.	Meerut, Presidency and Assam and Lucknow Districts and Delhi Independent Brigade.
Controller of Military Accounts, Western Command.	Baluchistan District, Sind and Zhob Independent Brigade Area.

(3) There is also a Controller of Military Accounts for Lahore District. He is designated as Controller of Military Accounts and Pensions and deals also with the payment, audit and adjustment of all claims to pension, passages and service funds excepting I. O. D. and I. O. F. W. P. Funds.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	82,72,286	81,80,000		83,27,000
		SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—*contd.*				
		MINOR HEAD (c)—ARMY FACTORY ACCOUNTS.				
		Detailed heads—				
13	12	(1) Pay of officers .		1,30,000		1,17,000
537	475	(2) Pay of establishments		9,44,000		8,25,000
		(3) Miscellaneous . .		18,000		17,000
		(4) Transportation.		16,500		11,900
		(5) Leave passage concessions . . .		..		..
		(6) Charges for payment of pensions . .		12,500*		12,500*
		TOTAL MINOR HEAD (c)	11,31,466	11,21,000		9,83,400
		MINOR HEAD (d)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS. Detailed heads—				
4	4	(1) Pay of officers. .		46,000		47,000
93	92	(2) Pay of establishments.		1,68,000		1,60,000
		(3) Miscellaneous . .		8,500		7,000
		(4) Transportation		14,500		12,000
		(5) Leave passage concessions . .		..		..
		(6) Percentage charges for works audit . .		13,000		15,000
		TOTAL MINOR HEAD (d) .	2,43,255	2,50,000		2,41,000
		MINOR HEAD (e)—CONTROLLER OF NAVAL ACCOUNTS. Detailed heads—				
2	2	(1) Pay of officers . .		28,000		27,000
76	77	(2) Pay of establishments		1,49,000		1,50,000
		(3) Miscellaneous . .		3,500		3,000
		(4) Transportation .		1,100		600
		(5) Leave passage concessions . . .		..		..
		(6) *Deduct*—Credits for services rendered to other Departments, etc.		*32,600*		*32,000*
		TOTAL MINOR HEAD (e) .	1,43,526	1,49,000		1,48,600
		TOTAL SUB-HEAD J .	97,90,533	97,00,000	97,00,000	97,00,000

* The provision under this detailed head is intended to meet charges connected with the disbursement of Military pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and I. O. D and I. O. F. W. P. Funds.

3. The cardinal principles of the existing system of accounts are:—

(*a*) The concentration of the issue of funds at certain central stations (*viz.*, the offices of the various Controllers).

(*b*) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.

(*c*) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.

(*d*) The audit of store accounts by a system of local audit which includes a continuous verification of stock.

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MAIN HEAD 2.—

Numbers. 1937-38.	1938-39.		Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.				
		MINOR HEAD (*a*)—PRESBYTERIAN CHURCH.				
		Detailed heads—				
6	5	(1) Pay of chaplains .		49,200		42,500
		(2) Incidental expenses .		3,400		2,820
		TOTAL MINOR HEAD (*a*).	58,776	52,600	62,000	45,320
		MINOR HEAD (*b*)—CHURCH OF ROME.				
		Detailed heads—				
		(1) Pay of chaplains .		2,25,720		2,25,720
		(2) Incidental expenses .		16,740		16,740
		TOTAL MINOR HEAD (*b*) .	2,59,288	2,42,460	2,42,000	2,42,460
		MINOR HEAD (*c*)—METHODIST CHURCH.				
		Detailed heads—				
		(1) Pay of chaplains .		79,670		78,950
		(2) Incidental expenses .		20,170		21,170
		TOTAL MINOR HEAD (*c*) .	99,069	99,840	1,00,000	1,00,120
		MINOR HEAD (*d*)—BAPTIST AND CONGREGATIONAL CHURCHES.				
		Detailed heads—				
		(1) Pay of chaplains .		23,160		23,160
		(2) Incidental expenses .		3,040		3,040
		TOTAL MINOR HEAD (*d*) .	28,614	26,200	26,000	26,200
		MINOR HEAD (*e*)—*Deduct*—PROPORTIONATE COST OF ECCLESIASTICAL ESTABLISHMENTS RECOVERABLE FROM THE ROYAL AIR FORCE	*14,100*	*14,100*	*14,000*	*14,100*
		TOTAL SUB-HEAD K. .	4,31,647	4,07,000	4,16,000	4,00,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head K.—Ecclesiastical Establishments.—Under this head are provided certain charges on religious ministration of British troops and their families.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD L.—CANTONMENTS.						
MINOR HEAD (*a*)—ADMINISTRATION.						
		Detailed heads—				
95	103	(1) Pay of officers .		5,40,000		5,81,000
..	101	(2) Pay of establishments		43,360		45,000
		(3) Incidental and miscellaneous expenses .		10,000		8,500
		(4) Telephones . .		1,000		770
		TOTAL MINOR HEAD (*a*)	6,98,644	5,94,360	6,39,000	6,35,270
MINOR HEAD (*b*)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.						
		Detailed heads—				
		(1) Ordinary grants-in-aid.		2,05,000		75,000
		(2) Special grants-in-aid .		75,000		75,000
		(3) Cost of water supplied by M. E. S. to non-entitled consumers .		9,83,000		9,62,000
		TOTAL MINOR HEAD (*b*) .	11,56,582	12,63,000	11,36,000	11,12,000
MINOR HEAD (*c*)—MILITARY ESTATES.						
		Detailed heads—				
..	81	(1) Pay of establishments . . .		1,79,640		1,08,750
		(2) Incidental and miscellaneous expenses .		90,000		1,52,480
		(3) Telephones . .		1,000		1,500
		TOTAL MINOR HEAD (*c*)	1,95,037	2,70,640	2,41,000	2,62,730
		TOTAL SUB-HEAD L. .	20,50,263	21,28,000	20,16,000	20,10,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*a*)—*Administration.*—The municipal administration of cantonments in India is carried out under the provisions of the Cantonments Act, 1924, as amended by the Cantonments (Amendment) Act, 1936. The Cantonments Department is being reorganized so as to divide it into 2 groups, *viz.*, the Cantonments Branch and the Lands Branch. The Civilian Executive Officers half of whose pay only will be met from Defence Estimates will form the Cantonments Branch. The Lands Branch will consist of 20 Military Estates Officers including 5 on account of Leave Reserve and the inspecting staff will consist of one Director of Military Lands and Cantonments at the Headquarters of the Government of India, four Deputy Directors and four (at present three, one appointment being held in abeyance) Deputy Assistant Directors of Military Lands and Cantonments at Command Headquarters. The officers of the Lands Branch will be full-time officers of the Cantonments Department and their salary will be paid by Government.

Minor Head (*b*).—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Defence Estimates.

Minor Head (*c*).—The duties of the Military Estates Officers are to look after the land entrusted to their management under the Cantonment Land Administration Rules and the Complementary Land Rules. The 'management' of Land includes the planting and maintenance of trees.

The decrease of 1·18 lakhs as compared with the Budget, 1937-38 is due mainly to a reduction in the provision for grant-in-aid to Cantonments.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.				
		MINOR HEAD (a)—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH.				
		Detailed heads—				
34	37	(1) Pay of officers . .		4,39,000		4,63,820
13	14	(2) Pay of British soldiers		61,000		57,580
135	136	(3) Pay of permanent establishment .		3,15,000		3,36,900
		(4) Pay of temporary establishments and labour		5,60,000		6,19,550
		(5) Kit and clothing allowances . .		2,000		1,780
		(6) Miscellaneous . .		27,000		33,400
		(7) Telephone charges .		2,000		1,970
		TOTAL MINOR HEAD (a) .	13,71,602	14,06,000	14,86,000	15,15,000
		MINOR HEAD (b)—MISCELLANEOUS.				
		Detailed heads—				
		(1) Payments for services rendered by the Government Test House, Alipore		16,000		11,000
		(2) Provision for small measures . .		20,000		20,000
		TOTAL MINOR HEAD (b).	11,804	36,000	19,000	31,000
		TOTAL SUB-HEAD M . .	13,83,406	14,42,000	15,05,000	15,46,000
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA.				
		MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.				
		Detailed heads—				
28	28	(1) Pay of British soldiers . . .		63,750		62,500
6	6	(2) Pay of followers .		1,100		1,100
		(3) Kit and clothing allowances . .		4,000		3,900
		(4) Miscellaneous allowances and expenses .		4,750		4,500
		TOTAL MINOR HEAD (a)	71,945	73,600	73,000	72,000
		Carried over .	71,945	73,600	73,000	72,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Lethal Stores Inspectorates and Chemical Defence Research.—These inspectorates are under the control of the Director of Artillery; their functions are shown below:—

Inspector of Small Arms, Ishapore—
- (a) inspects the outturn of the Rifle Factory (small arms and machine guns) and carries out the sighting and proof of small arms and machine guns;
- (b) inspects small arms, machine guns and bicycles in the hands of troops and civil and military police, and under repair in arsenals; and
- (c) instructs Indian armourers before enlistment and prior to the grant of tradesmen's certificates.

Inspector of Guns, Cossipore—
- (a) inspects the outturn of the Gun and Shell Factory;
- (b) inspects all electrical and optical stores and signal stores for the army;
- (c) inspects ordnance in the hands of troops; and
- (d) inspects the outturn of the Metal and Steel Factory (gun and shell billets, forgings, Q. F. cartridge cases, etc.).

Inspector of Ammunition, Kirkee—
- (a) inspects the outturn of the Ammunition Factory; and
- (b) inspects all kinds of ammunition, explosives and connected stores in the hands of troops, including the Royal Air Force and Royal Indian Navy, and in arsenals.

Inspector of Gun Carriages and Vehicles, Jubbulpore—
- (a) inspects the outturn of the Gun Carriage Factory;
- (b) carries out the proof of artillery carriages; and
- (c) inspects artillery carriages, transport vehicles and connected stores in the hands of troops.

Chemical Inspector, Kirkee—
- (a) inspects chemical defence stores;
- (b) tests all explosives and advises on chemical and chemical defence questions; and
- (c) maintains cordite records.

Proof and Experimental Officer, Balasore—
- (a) carries out the proof of guns and ammunition; and
- (b) carries out such experimental work connected with guns and ammunition as may be ordered.

Controller of Chemical Defence Research, Rawalpindi—
Carries out research work in connection with chemical defence.

In addition, each of the above officers advises the Director of Artillery on all technical questions connected with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the army.

The increase of 1·04 lakhs as compared with 1937-38 is due mainly to larger provision for establishments to cope with the anticipated increase in outturn of factories.

Minor Head (a)—Governor General's Band.—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental Sergeant Major, 1 Regimental Quartermaster Sergeant and 25 Sergeants.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	71,945	73,600	73,000	72,000
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.*				
		MINOR HEAD (*b*)—RECRUITING STAFF.				
		Detailed heads—				
10	24	(1) Pay of officers .		1,90,000		3,70,000
242	52	(2) Pay of Indian ranks and other establishments . . .		91,000		90,000
		(3) Kit and clothing allowances . . .		1,200		1,000
		(4) Miscellaneous allowances and expenses .		68,000		68,000
		TOTAL MINOR HEAD (*b*) .	3,60,447	3,50,200	3,88,000	5,29,000
		MINOR HEAD (*c*)—HILL SANITARIA AND DEPOTS.				
		Detailed heads—				
10	10	(1) Pay of officers . .				
*	*	(2) Pay of British soldiers				
		(3) Pay of establishments		1,40,000		1,23,000
		(4) Kit and clothing allowances . . .				
		(5) Miscellaneous allowances and expenses ..				
		TOTAL MINOR HEAD (*c*).	1,26,011	1,40,000	1,26,000	1,23,000
		Carried over .	5,58,403	5,63,800	5,87,000	7,24,000

* The General Officers Commanding-in-Chief are empowered to vary the establishments. Hence the numbers are not shown.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(*b*) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers, 4 assistant technical recruiting officers (including 1 part time assistant technical recruiting officer at Karachi) and 14 assistant recruiting officers (seconded) for two years extendable to three years and 2 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, Peshawar including Kohat, Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom, Garhwal and Poona including Bangalore), paid recruiters and menials. The clerical staff of the ordinary recruiting organisation consists of 40 combatant Indian ranks and that of the technical recruiting organisation consists of 3 civilian clerks.

Minor Head (c)—*Hill Sanitaria and Depôts.*—The provision under this head represents the cost of sanitaria and hill depôts for British troops which are maintained for the accommodation of convalescent families, etc. As a measure tending towards increased efficiency and eventual economy, bulk allotment of funds is placed annually at the disposal of the General Officers Commanding-in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitaria, with full powers to vary the establishments to suit local conditions, to open sanitaria at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	5,58,403	5,63,800	5,87,000	7,24,000
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.*				
		MINOR HEAD (*d*)—MILITARY PRISONS AND DETENTION BARRACKS.				
		Detailed heads—				
2	2	(1) Pay of officers. .		12,900		13,520
23	23	(2) Pay of British soldiers		86,600		77,040
9	9	(3) Pay of establishments.		1,400		1,200
		(4) Kit and clothing allowances. . .		1,880		1,580
		(5) Miscellaneous allowances and expenses.		2,720		2,660
		TOTAL MINOR HEAD (*d*).	1,07,959	1,05,500	1,08,000	96,000
		MINOR HEAD (*e*)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS.				
		Detailed heads—				
346*	346*	(1) Pay of religious teachers and other charges . . .		98,200		97,000
		TOTAL MINOR HEAD (*e*)	97,416	98,200	97,000	97,000
		MINOR HEAD (*f*)—ANTI-MALARIAL MEASURES . .	67,384	83,000	79,000	83,000
		MINOR HEAD (*g*)—VOCATIONAL TRAINING.				
		Detailed heads—				
1	1	(1) Pay of officers . .		16,000		5,350
1	1	(2) Pay of British soldiers		3,900		3,900
2	2	(3) Pay of clerks . .		2,000		2,000
		(4) Kit and clothing allowances . .		100		100
		(5) Miscellaneous allowances and expenses . .		500		100
		TOVAL MINOR HEAD (*g*) .	21,935	22,500	23,000	11,450
		Carried over .	8,53,097	8,73,000	8,94,000	10,11,450

* Liable to fluctuations

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (d)—Military Prisons and Detention Barracks.—Detention Barracks have been established at Lucknow, Sialkot and Trimulgherry for the reception of British soldiers who have been sentenced to detention either by courts martial or, in some cases, by their commanding officers. The barracks at Lucknow and Trimulgherry include military prisons for the reception of British soldiers convicted of serious offences. These establishments are administered by the Adjutant General in India. The present establishment employed in these barracks is 2 Officers and 23 British warrant and non-commissioned officers excluding 24 extra regimental employees.

Minor Head (e)—This head provides for the pay and money allowances to Indian religious teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class not less than the authorised establishment of a squadron in each Indian cavalry regiment, brigade of artillery, divisional ammunition column, headquarters stations of sappers and miners. In each Indian infantry battalion, active or training, 1 teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120. In the Royal Artillery Training centre, the Mountain Artillery Training Centre and the Signal Training Centre (India) one teacher for each of the three main religious classes for each centre is authorised. One teacher is authorised for British Infantry Training Company, and also for the Gurkha Training Companies located in Shillong. One teacher for each of the three main religious classes is also authorised for mechanical transport units stationed at Chaklala.

Minor Head (f)—Anti-Malarial Measures.—Under this minor head is included recurring expenditure on account of (*i*) treatment of breeding places and destruction of adult mosquitoes; (*ii*) employment of labour in connection with (*i*); (*iii*) purchase and maintenance of bicycles for anti-malarial work; (*iv*) purchase of blowers, sprayers, etc., and (*v*) supply of Paris green and other approved products for anti-mosquito work.

Minor Head (g)—The provision under this minor head represents the pay and allowances and office allowance of the Staff Captain (vocational training), and his staff whose duty is to assist Commands in the organisation and administration of vocational training and to place men for training, supervise the actual training and to discover facilities for extending vocational training. Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

MAIN HEAD 2.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	8,53,097	8,73,000	8,94,000	10,11,450
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*concld.*				
		MINOR HEAD (*h*) REST CAMPS.				
		Detailed heads—				
1	1	(1) Pay of British soldiers . .		7,480		7,150
5	5	(2) Pay of Indian officers and other ranks and establishments . .		4,660		4,690
44	44	(3) Pay of followers .		8,590		8,600
		(4) Kit and clothing allowances . .		100		90
		(5) Miscellaneous allowances and expenses .		1,360		1,020
		TOTAL MINOR HEAD (*h*) .	18,898	22,190	21,000	21,550
		MINOR HEAD (*i*)—MISCELLANEOUS.				
		Detailed heads—				
		(1) Donations and grants in aid to institutions and charitable and subsistence allowances .		77,810		78,000
		(2) Fees to examiners for Indian Medical Department promotion examinations . . .		1,000		..
		(3) Contribution to Provincial Governments in respect of the War Reserve of the Civil Branch of the Indian Medical Service . . .		..		3,69,000
		(4) Provision for small measures . . .		20,000		20,000
		TOTAL MINOR HEAD (*i*) .	83,795	98 810	4,60,000	4,67,000
		TOTAL SUB-HEAD N. .	9,55,790	9,94,000	13,75,000	15,00,000
		SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF.				
		Detailed heads—				
2	2	(1) Military Attaché, Kabul, etc. . .		30,500		27,500
		(2) Contribution towards cost of Survey of India . .		3,51,500		3,51,500
		(3) Special Emergency Grant . . .		1,40,000		1,40,000
		TOTAL SUB-HEAD O.	3,77,140	5,22,000	3,82,000	5,19,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (i)—*Miscellaneous* (1).—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Walker Hospital, Simla, United Service Institution of India, etc.

(3) The provision under this head represents the contribution to Provincial Governments at the beginning of each financial year in respect of British officers of the Indian Medical Service belonging to the war reserve and maintained by Provincial Governments.

(4) The provision under this head is intended to finance such small measures as are considered necessary by the Adjutant General in India.

Sub-Head N.—The increase of 5·06 lakhs as compared with Budget 1937-38 is due mainly to payment of contribution to Provincial Governments in respect of the War Reserve of I. M. S. officers and the secondment of assistant recruiting officers.

Sub-Head O—Miscellaneous services under the Chief of the General Staff.—The provision against item (2) is made up as follows :—

(*a*) Rs. 3,50,000 annual contribution to the Survey of India Department, in return for which that department assumes responsibility for the maintenance of the Frontier Circle and for the provision of Badragga escorts required by survey parties in areas where these are necessary; also for all equipment required by survey units on mobilisation, and for all normal charges incurred by survey units in connection with operations undertaken in peace time.

(*b*) Rs. 1,500 annual contribution towards the cost of combined training of survey units with other arms.

The provision against item (3) is a reserve for special emergency measures that may be found necessary in the course of the year.

MAIN HEAD 2.—

Numbers. 1937-38.	1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.				
		MINOR HEAD (*a*)—GRAIN CRUSHING DEPOTS.				
		Detailed heads—				
		(1) Working expenses .		1,61,300		1,58,400
		(2) Land, buildings and plant . . .		1,000		10,100
		(3) *Deduct*—Proceeds from sale of land, etc.		..		..
		TOTAL MINOR HEAD (*a*) .	1,59,887	1,62,300	1,62,000	1,68,500
		MINOR HEAD (*b*)—CONTROLLED FLOUR MILLS.				
8	7	(1) Supervising establishment and other charges		11,700		13,500
		TOTAL MINOR HEAD (*b*) .	12,325	11,700	12,000	13,500
		MINOR HEAD (*c*)—PROVISION FOR SMALL MEASURES	..	20,000	9,000	20,000
		MINOR HEAD (*d*)—TECHNICAL EXAMINATION BRANCH OF ARMY HEADQUARTERS.				
		Detailed heads				
3	5	(1) Pay of officers . .		43,300		67,000
5	10	(2) Pay of establishments		11,800		19,000
		(3) Transportation .		7,000		10,000
		(4) Miscellaneous . .		2,900		3,000
		TOTAL MINOR HEAD (*d*) .	58,166	65,000	58,000	99,000
		TOTAL SUB-HEAD P .	2,30,378	2,59,000	2,41,000	3,01,000
		SUB-HEAD Q.—MISCELLANEOUS—PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	..	2,38,000	73,000	2,00,000
		SUB-HEAD R.—ENGLAND—				
		(*a*) Military Training:				
		(1) Pay and allowances of officers . . .		3,60,000		3,60,000
		(2) Other charges . .		24,000		24,000
		(3) Leave and deputation salaries, etc.		16,000		8,000
		(*b*) Army Education:				
		(1) Pay and allowances of officers . . .		56,000		40,000
		(2) Other charges . .		42,000		42,000
		(3) Leave and deputation salaries, etc. . .		44,000		50,000
		(4) Sterling overseas pay .		32,000		36,000
		Carried over .		5,74,000		5,60,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head (*a*).—*Grain crushing depots.*—There are three grain crushing depots at Peshawar, Lucknow and Lahore. Their function is to crush grain for animals. The crushing is done under an agency arrangement entered into by the Director of Contracts.

Minor head (*b*)—*Controlled Flour Mills.*—There is one controlled flour mill at Lyallpur. Its function is to grind wheat for eventual supply of flour, atta and bran to supply depots.

Minor head (*c*)—The provision under this head is intended to finance such small measures as are considered necessary by the Quarter Master General.

Minor Head (*d*)—*Technical Examination Branch.*—This Branch deals with questions relating to technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

SUB-HEAD Q.—MISCELLANEOUS.—The provision under this head is a reserve for special new measures introduced in the course of the year.

MAIN HEAD 2/II.—

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
Brought forward		5,74,000		5,60,000
SUB-HEAD R.—ENGLAND—*contd.*				
(c) Royal Indian Army Service Corps:				
(1) Pay and allowances of officers		5,40,000		5,20,000
(2) Other charges		3,80,000		4,20,000
(3) Establishment, etc. of M. T. Adviser		..		..
(4) Leave and deputation salaries, etc.		8,000		8,000
(5) Sterling overseas pay		40,000		37,000
(d) Remount Depots:				
(1) Pay and allowances of officers		28,000		28,000
(2) Other charges		8,000		8,000
(3) Leave and deputation salaries, etc.		..		..
(e) Veterinary Services:				
(1) Pay and allowances of officers		40,000		36,000
(2) Other charges		1,000		1,000
(f) Arsenals:				
(1) Pay and allowances of officers		1,16,000		1,20,000
(2) Other charges		2,80,000		3,40,000
(3) Leave and deputation salaries, etc.		10,000		32,000
(4) Pay of Ordnance Consulting Officer's establishment.		6,000		8,000
(g) Medical Colleges—Leave and deputation salaries.		4,000		6,000
(h) Medical Services:				
(1) Pay and allowances of officers		7,20,000		8,00,000
(2) Sterling overseas pay and other charges		6,07,000		6,00,000
(3) Leave and deputation salaries, etc.		8,000		80,000
(i) Military Accounts offices:				
(1) Leave and deputation salaries, etc.		1,04,000		1,00,000
(2) Sterling overseas pay		70,000		60,000
(j) Ecclesiastical Establishments:				
(1) Leave and deputation salaries, etc.		4,000		20,000
(2) Sterling overseas pay		18,000		24,000
(k) Administration of Cantonments:				
(1) Leave and deputation salaries, etc.		1,08,000		80,000
(l) Ordnance Inspection:				
(1) Leave and deputation salaries, etc.		72,000		80,000
(2) Sterling overseas pay		68,000		64,000
Carried over		38,14,000		40,32,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
Brought forward .		38,14,000		40,32,000
SUB-HEAD R.—ENGLAND—*contd.*				
(*m*) Grain Crushing Depots and Flour Mills:				
(1) Stores for India . .		..		..
(2) Leave and deputation salaries, etc. . .		4,000		4,000
(*n*) Sundry Administrative Services:				
(1) Pay and allowances of Officers . .		86,000		80,000
(2) Other charges . .		40,000		44,000
TOTAL SUB-HEAD R. .	40,55,435	39,44,000	42,13,000	41,60,000
SUB-HEAD S—EXCHANGE ON ENGLISH EXPENDITURE	—22,083	..	—22,000	..
TOTAL EXPENDITURE—MAIN HEAD 2 . . .	6,81,63,512	6,79,53,000	6,81,18,000	6,92,78,000
RECEIPTS—				
Sub head A—Military Training—				
(1) Contributions from Dominion Governments towards cost of training of their officers . .		37,000		48,000
(2) Contributions from Local Governments towards cost of training their students at Army schools		61,000		61,000
(3) Miscellaneous . .		..		..
TOTAL SUB-HEAD A .	82,720	98,000	98,000	1,09,000
Sub-Head B—Education—				
(1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools . . .		14,000		14,000
(2) Receipts from educational institutions .		5,30,500		5,45,000
(3) Miscellaneous . .		5,500		6,000
TOTAL SUB-HEAD B .	5,31,438	5,50,000	5,70,000	5,65,000
Sub-Head C—Royal Indian Army Service Corps—				
(1) Credits for services rendered by Government transport to civil and other departments and individuals		4,000		4,000
(2) Miscellaneous . .		16,000		16,000
TOTAL SUB-HEAD C .	24,122	20,000	24,000	20,000

MAIN HEAD II.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*contd.*				
Sub-Head D—Remount Depôts and Breeding Operations—				
(1) Branding and covering fees		11,410		11,410
(2) Miscellaneous		13,590		13,590
TOTAL SUB-HEAD—D	24,866	25,000	25,000	25,000
Sub-Head E—Indian Army Veterinary Corps—				
(1) Contributions from Local Governments, etc., towards cost of training of civil students in Army veterinary schools				
(2) Miscellaneous		..		..
TOTAL SUB-HEAD E.	233	..	..	..
Sub-Head F—Indian Army Ordnance Corps—				
(1) Miscellaneous		12000		12,000
TOTAL SUB-HEAD F.	5,901	12,000	6,000	12,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
(1) Miscellaneous		..		1,000
TOTAL SUB-HEAD G	1,302	..	1,000	1,000
Sub-Head H—Central Disposals Organisation—				
(1) Miscellaneous		..		..
TOTAL SUB-HEAD H	..	..	..	..

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*contd.*				
Sub-Head I—Medical Services—				
(1) Hospital stoppages from officers, etc. .				
(2) Credits for services rendered . . .		2,80,000		3,00,000
(3) Miscellaneous . .				
(4) Sale proceeds of X-Ray stores in charge of military hospitals. . .				
TOTAL SUB-HEAD I .	3,00,742	2,80,000	3,00,000	3,00,000
Sub-Head J—Military Accounts Offices—				
(1) Miscellaneous .		13,000		12,000
TOTAL SUB-HEAD J. .	14,004	13,000	13,000	12,000
Sub-Head K—Ecclesiastical Establishments—				
(1) Miscellaneous . .		2,000		1,000
TOTAL SUB-HEAD K .	..	2,000	..	1,000
Sub-Head L—Cantonments—				
(1) Receipts from class 'A' lands . . .		1,70,000		1,19,000
(2) Receipts from class "B" lands of military Estate offices . . .		4,17,000		2,35,000
(3) Govt. share of receipts from class "B" lands managed by Cantonment authorities . .		..		..
(4) Miscellaneous . .		40,000		47,000
(5) Receipts on account of water supplied from the M. E. S. water supply system to paying Consumers.		4,80,000		6,14,000
(6) Receipts from non-Cantonment lands under M. E. S. management .		50,000		35,000
TOTAL SUB-HEAD L .	9,33,901	11,57,000	9,00,000	10,50,000

MAIN HEAD II.—ADMINISTRATIVE SERVICES—*concld.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*contd.*				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
(1) Miscellaneous . .		..		..
TOTAL SUB-HEAD M. .	187	..	..	..
Sub-Head N—Miscellaneous services under the A. G. in India—				
(1) Miscellaneous . .		1,000		1,000
TOTAL SUB-HEAD N. .	741	1,000	1,000	1,000
Sub-Head O—Miscellaneous services under the C. G. S.—				
(1) Miscellaneous .		..		..
TOTAL SUB-HEAD O. .	60	..	..	..
Sub-Head P—Miscellaneous services under the Q. M. G. in India—				
(1) Miscellaneous . .		..		..
TOTAL SUB-HEAD P. .	68	..	..	..
Sub-Head R—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . .		..	..	28,000
(2) Recoveries of Service payments . . .		..	..	..
(3) Hospital stoppages . .		..	..	4,000
(4) Miscellaneous . .		36,000	..	4,000
TOTAL SUB-HEAD R—England.	36,996	36,000	66,000	36,000
Sub-Head S.—Exchange .	—216	..	..	..
TOTAL RECEIPTS—MAIN HEAD II . .	19,57,065	21,94,000	20,04,000	21,32,000

EXPLANATIONS.

MAIN HEAD 3/III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—MEDICAL STORE DEPOTS AND WORKSHOPS . .	25,06,925	31,62,758	—6,55,833	24,49,000	29,78,000	—5,29,000	25,60,000	28,50,000	—2,90,000	24,00,000	29,78,000	—5,78,000
B.—INDIAN ARMY SERVICE CORPS .	1,94,067	1,695	1,92,372	1,91,000	2,000	1,89,000	1,88,000	2,000	1,86,000	1,90,000	2,000	1,88,000
C.—ORDNANCE AND CLOTHING FACTORIES . .	1,60,34,062	7,82,493	1,52,51,569	1,72,89,000	4,30,000	1,68,59,000	2,19,68,000	7,50,000	2,12,18,000	1,89,94,000	9,09,000	1,80,85,000
D.—GRASS FARMS .	41,57,262	4,14,622	37,42,640	40,54,000	3,11,000	37,43,000	42,00,000	4,00,000	38,00,000	39,14,000	4,00,000	35,14,000
E.—DAIRY FARMS .	3,18,967	31,85,230	1,33,737	32,62,000	31,50,000	1,12,0003	34,94,000	31,50,000	3,44,000	34,73,000	32,20,000	2,53,000
F.—ENGLAND .	29,43,580	2,534	29,41,046	31,04,000	...	31,04,000	35,76,000	...	35,76,000	35,21,000	...	35,21,000
G.—EXCHANGE .	—15,938	—14	—15,924	...	...	...	—19,000	...	—19,000	...	...	...
	2,91,38,925	75,49,318	2,15,89,607	3,03,49,000	68,71,000	2,34,78,000	3,59,67,000	71,52,000	2,88,15,000	3,24,92,000	75,09,000	2,49,83,000
Deduct—Transfer from the Defence Reserve Fund . . .				*17,80,000*	...	*17,80,000*	...	...	...	*25,21,000*	...	*25,21,000*
TOTAL MAIN HEAD 3/III . .	2,91,38,925	75,49,318	2,15,89,607	2,85,69,000	68,71,000	2,16,98,00	3,59,67,000	71,52,000	2,88,15,000	2,99,71,000	75,09,000	2,24,62,000

EXPLANATIONS.

Budget 1938-39 is more than Budget 1937-38 by 15 lakhs due mainly to increased provision for normal maintenance (10 lakhs) for issues on payment (4½ lakhs) and for new measures and mechanization etc. (7 lakhs) partly counterbalanced by increase in receipts (6½ lakhs).

MAIN HEAD 3.—MANUFACTURING

Numbers. 1937-38.	1938-39.	Expenditure.	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
		SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.				
		Minor Head (a) DEPOTS PROPER—REVENUE—				
		Detailed heads—				
358	341	(1) Pay of permanent staff		3,83,830		3,94,550
171	199	(2) Pay of temporary staff		48,630		48,550
		(3) Incidental and miscellaneous expenses		25,630		25,630
		(4) Transportation		2,26,000		2,26,000
		(5) Expenditure on buildings		31,550		36,640
		(6) Meterials and stores—				
		(*i*) Purchased locally		13,51,060		13,19,000
		(*ii*) Obtained from the Depôt in Burma		11,000		..
		(7) Customs duty		2,06,270		2,03,310
		(8) *Deduct*—Value of supplies made and services rendered to Royal Air Force, Royal Indian Navy and Military Engineer Services		*10,000*		*15,000*
		Total Minor Head (*a*)		22,73,970		22,38,680
		Minor Head (*b*) DEPOTS PROPER—CAPITAL—				
		Detailed heads—				
		Financed from renewals reserve fund—				
		(1) Expenditure in India on plant and machinery		..		..
		(2) Expenditure in England on plant and machinery.		..		..
		(3) *Add* transfers to renewals reserve fund		340		320
		Total Minor Head (*b*)		340		320
		Carried over		22,74,310		22,39,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. *A.—Medical Store Depots and Workshops.*—The authority at Headquarters responsible for control of expenditure under this sub-head is the Director-General, Indian Medical Service who in conjunction with the Director, Medical Services in India, and the Quartermaster General in India, is responsible to the Government of India in the Defence Department for the supply of medical and veterinary equipment and stores to the Army in India both in peace and war time. The equipment and stores required are obtained :—

(*i*) by purchase in England through the High Commissioner for India,

(*ii*) from other Government Departments,

(*iii*) by purchase from private firms and contractors in India, and

(*iv*) by manufacture at the Medical Store Depots, Madras and Bombay.

2. For storage and supply of this equipment and stores there are four Government Medical Store Depots in India. They are located at Madras, Bombay, Lahore Cantonment and Calcutta. The Medical Store Depots, Madras and Bombay have workshops attached to them and manufacture pharmaceutical preparations on a large scale. The Medical Store Depot, Bombay stocks also dental equipment for supply to Army dentists throughout India.

3. The supply on payment of medical stores to the Royal Air Force, Royal Indian Navy and Military Engineer Services, Local Governments and Government-aided Civil institutions (both medical and veterinary) is also arranged for by these four medical store depots. They further undertake the repair of surgical instruments for both military and civil Government institutions.

4. A certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the reserve known as "The Renewals Reserve Fund for Medical Store Depots and Workshops in India". The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant and machinery. These contributions are included in the issue price of articles supplied by the medical store depots. The balance at the credit of the reserve is carried forward from year to year, but the total balance is limited to Rs. 50,000 any excess being re-credited to the Defence budget.

MAIN HEAD 3.—MANUFACTURING

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .		22,74,310		22,39,000
		SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—*contd.*				
		MINOR HEAD (c) WORK-SHOPS—REVENUE—				
		Detailed heads—				
30	39	(1) Pay of permanent staff . .		60,210		68,420
80	68	(2) Pay of temporary staff . . .		30,960		30,100
		(3) Incidental and miscellaneous expenses		1,090		1,050
		(4) Transportation .		..		..
		(5) Expenditure on buildings . .		3,500		3,500
		(6) *Deduct*—Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Navy and Military Engineer Services .		*5,500*		*5,500*
		(7) *Deduct*—Receipts from sales of scrap and by-products .				..
		TOTAL MINOR HEAD (c) .		90,260		97,570
		Carried over .		23,64,570		23,36,570

ESTABLISHMENTS (INCLUDING STORES)--*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .		23,64,570		23,36,570
		SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—*concld.*				
14	14	Minor Head (*d*) WORK-SHOPS—POWER CHARGES .		8,550		7,400
		TOTAL MINOR HEAD (*d*) .		8,550		7,400
		MINOR HEAD (*e*) WORK-SHOPS—CAPITAL—				
		Detailed heads—				
		Financed from renewals reserve fund—				
		(1) Expenditure in India on plant and machinery . .		2,850		5,100
		(2) Expenditure in England on plant and machinery . .		10,000		5,000
		(3) *Add* or *Deduct* transfers to or from renewals reserve fund		*4,970*		*2,870*
		TOTAL MINOR HEAD (*e*) .		7,880		7,230
		MINOR HEAD (*f*) APPROPRIATION-IN-AID TO GRANT 39—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE THE MEDICAL STORE DEPOTS AND WORKSHOPS		68,000		48,800
			25,06,925	24,49,000	25,60,000	24,00,000
		Deduct—Transfer from the Defence Reserve Fund .	..	*25,000*	..	..
		TOTAL SUB-HEAD A. .	25,06,925	24,24,000	25,60,000	24,00,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD3.—MANUFACTURING

Numbers: 1937-38.	1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—ROYAL INDIAN ARMY SERVICE CORPS.				
		MINOR HEAD (*a*)—BAKERIES. Detailed heads—				
885	885	(1) Pay of establishment		1,72,800		1,70,600
		(2) Kit and clothing allowances		5,700		5,800
		(3) Incidental and miscellaneous expenses		2,500		2,600
		TOTAL MINOR HEAD (*a*)	1,84,295	1,81,000	1,77,000	1,79,000
		MINOR HEAD (*b*)—BUTCHERIES. Detailed heads—				
28	28	(1) Pay of establishment		3,900		4,000
169	169	(2) Pay of reservists		5,650		6,500
		(3) Kit and clothing allowances		400		400
		(4) Incidental and miscellaneous expenses		50		100
		TOTAL MINOR HEAD (*b*)	9,772	10,000	11,000	11,000
		TOTAL SUB-HEAD B	1,94,067	1,91,000	1,88,000	1,90,000
		SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.				
		MINOR HEAD (*a*).—Revenue. Detailed Heads—				
843	858	(1) Pay of permanent staff		27,09,660		28,62,020
		(2) Incidental and miscellaneous expenses		2,77,000		2,89,000
		(3) Transportation		5,36,490		4,80,760
		(4) Pay of temporary staff		48,46,720		49,75,500
		(5) Customs duty		5,61,000		6,74,880
		(6) Materials purchased locally including rupee tender purchases		64,21,500		66,31,840
		(7) Expenditure on buildings, etc., not chargeable to capital		8,58,000		7,54,000
		Carried over		1,62,10,370		1,66,68,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor Head (a).—Bakeries.—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

Minor Head (b).—Butcheries.—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

Head 3-C.—*Ordnance and Clothing Factories.*

1. There are eight Army factories controlled by the Director of Ordnance Factories under the Master General of the Ordnance in India. The seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were formed with the object of supplying the Army's needs of guns, rifles, ammunition, clothing, and connected equipment and are organised in peace in such a way as to be ready for rapid expansion in war. The functions of each factory are given below:—

(1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell metals for Q. F. and small arms ammunition, fuzes, etc., also steel bars and rods, shell forgings; stampings for fuzes, etc., and of Q. F. cartridge cases.

(2) *Gun and Shell Factory, Cossipore.*—Production of guns up to 60 pdr., howitzers up to 6" and their components; machining of shells, fuzes, primers and miscellaneous stores; also the production of anti-gas respirators.

(3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns.

(4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition, filling of shell, fuzes and primers; also the manufacture of pyrotechnics.

(5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles general service wagons, transport carts, oil cookers and numerous miscellaneous articles.

(6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various sorts; the leather used is tanned in this factory.

(7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton, also activated charcoal for gas-masks.

(8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are made here too, *e.g.*, badges and flags while repairs to colours are also undertaken at Shahjahanpur.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,62,10,370		1,66,68,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—*concld.*				
MINOR HEAD (*a*) Revenue—*contd.* Detailed Heads—*concld.*				
(8) *Deduct*—Sale proceeds of scrap and waste .		*4,86,370*		*5,00,000*
(9) *Deduct*—Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services .		*54,000*		*51,000*
TOTAL MINOR HEAD (*a*) .		1,56,70,000		1,61,17,000
MINOR HEAD (*b*) Capital. Detailed Heads—				
Financed from new grants.				
(1) Military Engineer Services expenditure on land, works, plant, etc.		3,26,000		14,85,000
(2) Factory expenditure on land, works, plant, etc. . .		1,77,000		1,92,000
(3) Freight and customs duty on purchases in England .		..		..
Financed from renewals reserve fund—				
(4) Military Engineer Services expenditure on land, works, plant, etc. . .		1,57,410		2,20,290
(5) Factory expenditure on land, works, plant, etc. . .		17,36,630		12,18,000
(6) Purchases in England		1,06,000		2,33,000
(7) *Add/Deduct*—Transfer to/from renewals reserve fund . .		*8,84,040*		*4,71,290*
TOTAL MINOR HEAD (*b*) .		16,19,000		28,77,000
	1,60,34,062	1,72,89,000	2,19,68,000	1,89,94,000
Deduct—Transfer from the Defence Reserve Fund .	..	*15,35,000*	..	*23,95,000*
TOTAL SUB-HEAD C.	1,60,34,062	1,57,54,000	2,19,68,000	1,65,99,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head *3. C – Ordnance and Clothing Factories*—contd.

2. The factories mentioned above are run and cost—accounted on commercial lines, *i.e.*, the cost of any store produced is arrived at by allocating to it the actual cost of labour and material used in its production *plus* an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is also taken into account in the production cost. Credit for the stores supplied and services rendered by the factories to the Army is afforded in their trading accounts at priced vocabulary rates which are based on production costs of the factories and on Home vocabulary rates. Cash provision is made in the factories' budget on the basis of the cash actually required to meet the standing charges and the cost of labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The cost of renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the renewals reserve fund. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock and in use. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the end of any year is limited to Rs. 15 lakhs; any excess is recredited to the Defence budget.

4. The factories employ labour to the extent normally of approximately 14,000 workmen.

Head *3.C (b).—Capital.*—The amount provided under this head is utilised for the expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep them efficient and up-to-date.

2. The provision under this head is made under the following two sub-heads:—

(*a*) *Financed from new grants.*—This grant is found from the general Defence funds and is intended—

(*i*) to finance expansion of industrial buildings or machinery due to (*a*) growth of Army requirements, and (*b*) introduction of new methods of warfare or new measures or new or additional equipment; and

(*ii*) to finance provision and expansion of residential buildings for staff and labour.

(*b*) *Financed from renewals resrve fund.*—Funds under this grant are found entirely from the renewals reserve fund. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

Budget, 1938-39 is more than Budget 1937-38 by 17·05 lakhs due mainly to increse in provision for normal maintenance based on anticipated requirements for issue to troops on sanctioned scales (5 lakhs) provision for manufacture of stores for the Government of Burma (3 lakhs) —this is counterbalanced by increased receipts—and increased provision for new measuree and mechanization (9 lakhs).

MAIN HEAD 3.—MANUFACTURING

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
SUB-HEAD		D.—GRASS FARMS. MINOR HEAD (*a*) Revenue.	Rs.	Rs.	Rs.	Rs.
		Detailed heads—				
		(1) Pay of Administrative staff . . .		2,42,230		2,60,350
282	282	(2) Pay of permanent staff		3,96,000		3,80,000
		(3) Pay of temporary staff		72,000		70,000
		(4) Kit, clothing and food allowances . .		12,000		14,000
		(5) Incidental and miscellaneous expenses. .		2,80,000		3,30,000
		(6) Transportation . .		3,00,000		2,95,000
		(7) General standing charges . . .		2,04,000		2,10,000
		(8) Production charges .		12,17,000		12,70,000
		(9) Purchase of fodder		11,96,200		9,70,650
		(10) Customs duty . .		200		200
		(11) *Deduct*—Receipts from sale of fodder to R.A.F., M.E.S., etc.		*200*		*200*
		(12) *Deduct*—Receipts from sale of condemned buildings, materials, cast animals, etc. .		*6,000*		*7,000*
		TOTAL MINOR HEAD (*a*) .		39,13,430		37,93,000
		MINOR HEAD (*b*) Capital.				
		Detailed heads—				
		Financed from new grants. (1) Expenditure in India on land, etc. .		19,570		
		(2) Expenditure in England on land, etc.		..		
		Financed from renewals reserve fund. (3) Expenditure in India on land, machinery, etc.		2,71,830		2,25,900
		(4) Expenditure in England on land, machinery, etc. .		..		3,47,000
		(5) *Deduct*—Transfer from renewals reserve fund . . .		*1,50,830*		*1,51,900*
		TOTAL MINOR HEAD (*b*) .		1,40,570		1,21,000
		TOTAL SUB-HEAD D .	41,57,262	40,54,000	42,00,000	39,14,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. D. Grass Farms.—There are 38 Grass Farms with 25 depots grouped into 5 Circles *i.e.* No. 1 Circle with Headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Districts, No. 2 Circle with Headquarters at Lahore Cantonment comprising Rawalpindi and Lahore Districts, No. 3 Circle with Headquarters at Meerut comprising Lucknow, Meerut and P & A. Districts and Delhi Independent Brigade Area, No.4 Circle with Headquarters at Quetta comprising Baluchistan District, Zhob Independent Brigade Area and Sind Independent Brigade Area, No. 5 Circle with Headquarters at Poona comprising Deccan, Bombay and Madras Districts and Poona Independent Brigade Area, all under the control of the Director of Farms and under the higher administration of the Quartermaster General.

2. The policy is (*i*) to maintain stocks of fodder required for issue to the Army other than (*a*) to a Remount Depot located at a station where the Military Farms Department do not function (*b*) at stations at and in front of all railheads where no production farm of the Military Farms Department exists, (*ii*) to maintain baled fodder for war reserves according to sanctioned complements and (*iii*) to accumulate gradually in good years when fodder is cheap and abundant, a reserve of hay upto the limit approved by Government.

3. Total actual requirements for the Army for 1936-37 were 1,54,985 tons. Fodder is obtained partly by production and partly by purchase. During 1936-37 the quantities actually dealt with were 1,59,994 tons (including purchases by the Royal Indian Army Service Corps); of this 96,626 tons were produced at a cost of Rs. 24·87 per ton and 63,368 tons were purchased at Rs. 31·18 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

4. Fodder is issued both dry and green. Dry fodder comprises chiefly hay and white bhoosa Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, barseem gram, sugarcane and monsoon crops (juar and maize).

5. Fodder is classified as "Working stocks" "Farms reserves" and "Mobilization reserves."

The decrease of 1·4 lakhs as compared with Budget, 1937-38 is due mainly to reduced requirements of fodder on account of reduction in number of animals as a result of mechanisation.

MAIN HEAD 3—MANUFACTURING

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD E.—DAIRY FARMS.				
		MINOR HEAD—(*a*) Revenue. Detailed heads—				
313	313	(1) Pay of Administrative staff.		1,35,430		1,24,700
		(2) Pay of permanent staff . . .		3,75,070		3,60,000
		(3) Pay of temporary staff . . .		4,00,000		4,10,000
		(4) Incidental and miscellaneous expenses. .		1,99,600		2,20,000
		(5) Transportation. .		2,00,000		2,31,000
		(6) General standing charges . . .		2,00,000		2,11,000
		(7) Production charges .		12,50,000		13,33,000
		(8) Purchase of dairy produce . . .		1,50,000		1,40,000
		(9) Customs duty . .		14,000		14,100
		(10) *Deduct*—Receipts from sale of dairy produce to R. A. F., M. E. S., etc. . . .		*100*		*100*
		(11) *Deduct*—Receipts from condemned buildings, materials, castings, etc.		*17,000*		*18,000*
		TOTAL MINOR HEAD (*a*).		29,07,000		30,25,700
		MINOR HEAD (*b*) Capital—Detailed heads—				
		Financed from new grants. (1) Expenditure in India on land, etc. . .		1,05,000		1,12,300
		(2) Expenditure in England on land, etc. . .		..		..
		Financed from renewals reserve fund.				
		(3) Expenditure in India on land, machinery, etc. . .		3,49,400		3,11,200
		(4) Expenditure in England on land, machinery, etc. . . .		21,000		21,000
		(5) *Deduct*—Transfer from renewals reserve fund *add* *to* . . .		*1,20,400*		2,800
		TOTAL MINOR HEAD (*b*).		3,55,000		4,47,300
		TOTAL SUB-HEAD E. .	33,18,967	32,62,000	34,94,000	34,73,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. E. Dairy Farms.—There are 31 main dairies, 5 Young Stock Farms and 18 Depots grouped into 3 Circles, *i.e.*, Frontier circle with headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Districts, Northern Circle with headquarters at Lahore Cantonment comprising Rawalpindi, Lahore, Baluchistan Districts and Zhob Independent Brigade Area and Southern Circle with headquarters at Jubbulpore comprising Meerut, Mhow, Deccan, Bombay, Lucknow and Madras Districts, Poona Independent Brigade Area and Delhi Independent Brigade Area, all under the control of the Director of Farms and under the higher administration of the Quatermaster General.

Budget 1938-39 includes provision for opening of military dairy farms at Wana and Mir Ali.

2. The Military Dairy Farms are worked as quasi-commercial concerns.

3. The policy of the Dairies is to provide a safe and reliable supply of pure milk, butter and cream to hospitals and the issue thereof on payment to officers, troops and their families, messes and institutions at reasonable rates without loss to Government.

4. The quantities of milk sold during 1936-37 were 8,983 tons at an average sale rate of Rs. 0-1-8·3 per lb. and 436 tons of butter at an average sale rate of Re. 0-15-10·4 per lb. These quantities represent in the case of milk 12 per cent sales to Government hospitals and institutions and 88 per cent to other customers and in the case of butter 5·3 per cent to Government hospitals and institutions and 94·7 to others (officers, troops, and families, messes and institutions).

Budget, 1938-39 is more than Budget, 1937-38 by 2·11 lakhs due mainly to cost of amenities to British troops (·5 lakh) and to expansion of trade. The latter is partly counterbalanced by increased receipts.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—ENGLAND.				
(*a*) Stores for India—				
(1) Medical Store Depots .		9,54,000		9,92,000
(2) Ordnance and Clothing Factories . . .		15,98,000		19,64,000
(3) Grass Farms . . .		4,000		1,000
(4) Dairy Farms . . .		4,000		3,000
(*b*) Medical Store Depots and Workshops—				
(1) Pay and miscellaneous charges		24,000		24,000
(2) Sterling overseas pay .		5,000		5,000
(3) Leave and deputation salaries		4,000		8,000
(*c*) Ordnance and Clothing Factories—				
(1) Pay and miscellaneous charges		20,000		24,000
(2) Leave and deputation salaries		2,64,000		2,70,000
(3) Miscellaneous expenditure—Recruitments . .		2,000		6,000
(4) Final pay and travelling expenses . . .		8,000		9,000
(5) Sterling overseas pay .		1,40,000		1,34,000
(6) Passage to India . .		8,000		8,000
(*d*) Grass Farms—				
(1) Pay and miscellaneous charges		36,000		40,000
(*e*) Dairy Farms—				
(1) Pay and Miscellaneous charges		1,000		..
(2) Leave and deputation salaries		24,000		24,000
(3) Final pay and travelling expenses . . .		..		..
(4) Sterling overseas pay .		8,000		9,000
	29,43,580	31,04,000	35,76,000	35,21,000
Deduct—Transfer from the Defence Reserve Fund	..	*2,20,000*	..	*1,26,000*
TOTAL SUB-HEAD F.—ENGLAND .	29,43,580	28,84,000	35,76,000	33,95,000
SUB-HEAD G.—EXCHANGE .	—15,938	..	—19,000	..
TOTAL EXPENDITURE—MAIN HEAD 3 .	2,91,38,925	2,85,69,000	3,59,67,000	2,99,71,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

RECEIPTS.	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
INDIA.				
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—				
(1) Proceeds from sale of surplus and obsolete stores and waste. . . .		5,800		5,800
(2) Value of supplies made and services rendered to Local Governments and non-military institutions, by depots proper . .		29,56,900		29,56,900
(3) Value of supplies made and services rendered to Local and foreign Governments and non-military institutions, by workshops. .		13,300		13,300
(4) Transfer of surplus from renewals reserve fund . .		..		..
(5) Miscellaneous .		2,000		2,000
TOTAL SUB-HEAD A .	31,62,758	29,78,000	28,50,000	29,78,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—				
Miscellaneous . .		2,000		2,000
TOTAL SUB-HEAD B .	1,695	2,000	2,000	2,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—				
(1) Proceeds from sale of surplus and obsolete stores and waste. .		1,10,000		1,50,000
(2) Value of work done for non-military departments and private bodies . . .		1,00,000		5,43,000
(3) Transfer of surplus from renewals reserve fund .		..		..
(4) Miscellaneous .		2,20,000		2,16,000
TOTAL SUB-HEAD C .	7,82,493	4,30,000	7,50,000	9,09,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—*concld.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised, Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*concld.*				
INDIA—*concld.*				
SUB-HEAD D.—GRASS FARMS—				
(1) Proceeds from sale of fodder				70,000
(2) Proceeds from sale of vegetables		..		..
(3) Miscellaneous		1,70,000		1,30,000
		1,70,000		2,00,000
(4) Okara Farm gross receipts		5,60,210		6,10,000
(5) *Deduct*—Okara Farm gross expenditure		*4,19,210*		*4,10,000*
(6) Net receipts from Okara Farm		1,41,000		2,00,000
TOTAL SUB-HEAD D	4,14,622	3,11,000	4,00,000	4,00,000
SUB-HEAD E.—DAIRY FARMS—				
(1) Proceeds from sales of dairy produce		29,40,000		30,20,000
(2) Proceeds from sale of grain and fodder		1,30,000		1,30,000
(3) Miscellaneous		80,000		70,000
TOTAL SUB-HEAD E	31,85,230	31,50,000	31,50,000	32,20,000
SUB-HEAD F.—ENGLAND	2,534	..	..	..
SUB-HEAD G.—EXCHANGE	—14	..	..	..
TOTAL RECEIPTS—MAIN HEAD III	75,49,318	68,71,000	71,52,000	75,09,000

MAIN HEAD 4-IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—ARMY HEADQUARTERS . .	78,86,552	...	78,86,552	77,98,000	...	77,98,000	81,98,000	...	81,98,000	84,41, 00	...	84,41,000
B.—STAFF OF COMMANDS . .	31,15,037	...	31,15,037	32,86,000	...	32,86,000	31,17,000	...	31,17,000	33,09,000	...	33,09,000
C.—STAFF OF DISTRICTS AND BRIGADES . .	82,42,795	...	82,42,795	81,04,000	...	81,04,000	82,57,000	...	82,57,000	83,17,000	...	83,17,000
MISCELLANEOUS RECEIPTS .	...	78,946	—78,946	...	53,000	—53,000	...	60,000	—60,000	...	65,000	—65,000
D.—ENGLAND .	11,03,003	629	11,02,374	9,80,000	2,000	9,78,000	9,73,000	1,000	9,72,000	9,92,000	1,000	9,91,000
E.—EXCHANGE .	—5,947	—3	—5,944	..	...	...	—5,000	...	—5,000	...	...	...
	2,03,41,440	79,572	2,02,61,868	2,01,68,000	55,000	2,01,13,000	2,05,40,000	61,000	2,04,79,000	2,10,59,000	66,000	2,09,93,000
Deduct.—Transfer from the Defence Reserve Fund.	...	...	...	...	...	...	...	...	..	*51,000*	..	*51,000*
MAIN HEAD 4-IV	2,03,41,440	79,572	2,02,61,868	2,01,68,000	55,000	2,01,13,000	2,05,40,000	61,000	2,04,79,000	2,10,08,000	66,000	2,09,42,000

MAIN HEAD 4.—ARMY HEADQUARTERS

EXPLANATIONS.

Definition and Composition of "The Staff".—The staff is the establishment of officers employed at the headquarters of each higher military formation to assist the commander in carrying out his duties of command and administration.

2. The staff of the Commander-in-Chief in India is known as the Army Headquarters Staff.

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for a tour of regimental duty, in order that he may keep in touch with regimental work. Moreover, no staff officer is trained solely for duty with one of the branches of the staff: it is important that officers of each branch should be acquainted with the working of other branches, in order that they may know what assistance they can give and receive, and in order also to ensure the proper allocation of responsibility and to avoid overlapping of work. To obtain this result, arrangements are made for the periodical exchange of staff officers between the different branches of the staff.

4. *Organisation and the functions of the several branches.*—The staff at Army Headquarters is organized in four principal branches:—

(*a*) The General Staff Branch.

(*b*) The Adjutant General's Branch.

(*c*) The Quartermaster-General's Branch.

(*d*) The Master General of Ordnance Branch.

5. *The General Staff Branch.*—The General Staff Branch deals with military policy, with plans of operations for the defence of India, with the organization and distribution of the army for internal security and external use in accordance with the policy of Government, with the collection and distribution of intelligence, with the supervision of the training of the army, with the use of the military forces in war, with war regulations, with the education of officers and other ranks, and with the inter-communication services.

6. *The Adjutant General's Branch.*—The Adjutant-General's Branch deals with all matters appertaining to the raising, organizing, and maintenance of the military forces, the peace distribution of the army, discipline, martial, military and international law, medical and sanitary measures relating to the troops, personal and ceremonial matters, prisoners of war, pay and pension questions, recruiting, mobilization and demobilization.

7. *The Quartermaster-General's Branch.*—The Quartermaster-General's Branch is concerned with the maintenance and issue of supplies, *i.e.*, foodstuffs, forage, fuel, Mechanical Transport vehicles and connected stores and animals and reserves of these articles, with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, military works, with the remount and veterinary services, the farms department and with garrison and regimental institutes. Since the Great War the responsibilities of the Quartermaster-General's Branch have increased to a very great extent. This is attributable specifically to the creation of new services such as Mechanical Transport, and to the fundamental change of policy by which, since the war Indian troops are fed, and mounted directly by Government, instead of under regimental arrangements.

8. *The Master-General of the Ordnance Branch.*—The branch consists of four Directorates with duties that are interdependent. These are—

(i) Ordnance Factories.

(ii) Artillery.

(iii) Ordnance Services.

(iv) Contracts.

(1) The Directorate of Ordnance Factories administers the army factories in India and assists the development of manufacture in India by private manufacturers.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Director of Artillery deals with design, research experiment, patterns, and scales of all equipment of the Army and inspection of the same with the exception of :—

(*a*) Mechanical Transport (dealt with by Quartermaster-General's branch) and

(*b*) Clothing, footgear and general stores (dealt with by Director of Ordnance Services).

(iii) The Director of Ordnance Services controls the Arsenals and Depots and the Indian Army Ordnance Corps and is responsible for the provision of all equipment (except Mechanical Transport) and clothing for the Army. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil, petrol, paints varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete and unserviceable stores, machinery, etc., pertaining to the Army in India, Royal Air Force and Royal Indian Navy. In matters relating to the purchase of foodstuffs and other Indian Army Service Corps stores, this Directorate is now responsible to the Quartermaster General in India. Policy questions concerning the branch with particular reference to mobilisation and war, calculation of war maintenance reserves, and co-ordination of resources in peace to meet war requirements are dealt with by a section working directly under the Master General of the Ordnance.

9. The Military Secretary deals with the appointment, promotion and retirement of officers holding the King's Commission and the selection of officers for staff appointments.

10. In addition to the above, the Army Headquarters staff includes certain advisers, *viz.*:—the Major General, Cavalry, the Major General, Royal Artillery, the Signal Officer-in-Chief and the Lieut.-Colonel, Royal Tank Corps. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch. For Engineer matters, the Engineer-in-Chief (provided for under Main Head 8—Military Engineer Services) is the technical adviser.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the duties are allocated similarly. There are of course certain differences, *e.g.*, the lower the formation, the fewer in number are the appointments and the lower is their grading ; there is no Master-General of the Ordnance Branch in lower formations, ordnance matters being dealt with by the Quartermaster-General's Branch ; the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

12. Provision is made under this head for the chargers of commanders and their staffs including their personal staffs.

Budget 1938-39 is more than budget 1937-38 by Rs. 8·80 lakhs due mainly to certain new measures (3 lakhs) increased provision for printing and stationery (2½ lakhs) and an under estimate in the budget for 1937-38.

STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

	Army Headquarters.							
	Commander-in-Chief and Staff.	Staff of H. E. the Viceroy.	Military Secretary's Branch.	General Staff Branch.	Adjutant General's Branch.	Quartermaster General's Branch.	Marster General of Ordnance Branch.	Central Revision Section.
Commanders.								
Commander-in-Chief	1	..	..	..	..	..	..	..
General Officers Commanding-in-Chief	..	..	..	..	..	..	..	..
District Commanders	..	..	..	..	..	..	..	..
Brigade Commanders	..	..	..	..	..	..	..	..
Staff and attached to Staff.								
Generals or Lieut.-Generals	..	..	..	1	1	1	1	..
Major Generals	..	..	1	3	1	1	..	..
Brigadiers	..	..	..	3	1	..	2	..
Staff officers (1st grade)	..	..	1	6	4	1	3	..
Staff officers (2nd grade)	1	..	2	18	5	6	3	..
Staff officers (3rd grade)	..	..	1	14	5	4	1	..
Other officers	..	..	..	2(3)(c)	..	1(f)	1(k)	..
Services.								
Directors—Major Generals	..	..	..	..	1	1	..	..
Directors—Brigadiers	..	..	..	..	..	2	1	..
Other Directors	..	..	..	..	..	1	1	..
Deputy Directors	..	..	..	..	4	4(g)	1	..
Assistant Directors	..	..	..	..	1	3	8	..
Deputy Assistant Directors	..	..	..	..	2	3	5	..
Staff Captains	..	..	..	..	1	1	1	..
Inspectors	..	..	..	..	..	1(h)	..	..
Other officers	..	..	..	..	2(d)	..	5(l)	..
Special appointments.								
Assistant Military Secretaries	..	..	..	..	..	..	..	..
Aides-de-Camp	4	8	..	1	..	..	..	..
Judge Advocate General	..	..	..	..	1	..	..	..
Deputy Judge Advocate General	..	..	..	..	1	..	..	..
Assistant Judge Advocate Generals	..	..	..	..	1	..	..	..
Deputy Assistant Judge Advocate Generals	..	..	..	..	1	..	..	..
Station Staff officers, 1st Class	..	..	..	..	..	..	..	..
Station Staff officers, 2nd & 3rd Class	..	..	..	..	..	..	..	..
Officer Supervisors	..	..	2	4	7(e)	5	5	..
Departmental officers, I. A. C. C.	..	..	..	..	..	..	..	..
Other officers	2(a)	1(b)	..	..	..	1(i)	..	2(m)
TOTAL	8	9	7	52 (3)	39	36	38	2
Superintendents	..	..	3	6	13	7	19	1
Clerks—								
1st division	..	..	8	31	39	28	60	1
2nd division	1	..	10	12	43	29	83	4
Indian Army Corps of Clerks (British Wing)	2	..	6	20	10	5	3	..
3rd division (including Indian Army Corps of Clerks—Indian Wing)	..	..	18	32	53	42	127	6
Technical	..	..	..	8	1	6	17	..
Special appointments	..	..	..	2	..	..	2	..
Temporary establishment	..	..	3	..	..	8(f)	7	..
Draughtsman	..	..	..	..	..	..	1	..
Translators	..	..	..	6	..	..	..	..
Office servants	4	..	19	77	96	64	98	5
Security staff	..	..	..	15	..	..	..	..
Superintendent, H. E. the C.-in-C.'s Household	1	..	..	..	..	..	..	..
"Fauji Akhbar" clerical establishment	..	..	..	14	..	..	..	..
Wireless operators	..	..	..	6	..	..	..	..
Assistant and Sub-Assistant Surgeons	..	..	..	..	2	..	..	..
TOTAL	8	..	67	229	257	189	417	15

FOR WHOM PROVISION IS MADE UNDER HEAD 4.

Principal Supply Officers' Committee.	Total.	Commands.	Districts and Brigades.	Total.	Remarks.
..	1	..	..	1	(*a*) 1 Surgeon and 1 Personal Assistant.
..	..	4	..	4	(*b*) Military Secretary to H. E. the Viceroy.
..	..	..	12	12	(*c*) 1 Adviser, Coast Defence, 1Assistant Adviser, Coast Defence, 1 Cipher officer and 2 Interpretor officers.
..	..	..	34	34	
..	4	..	..	4	(*d*) Chief Principal Matron and 1 additional medical officer for Army Headquarters.
..	6	3	..	9	(*e*) Includes 2 Deputy Assistant Director (Civilians).
..	6	9	..	15	(*f*) Railway concentration officer (Civilian).
..	15	9	16	40	(*g*) Includes 1 Brigadier.
..	35	19	66	120	(*h*) Held by a Brigadier.
..	25	8	55	88	(*i*) Inspector of Catering
..	4(3)	1(*n*)	..	5(3)	(*j*) Includes 3 employed during Delhi season only.
..	2	..	..	2	(*k*) Technical officer.
..	3	..	..	3	(*l*) 3 Technical officers, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser.
..	2	..	..	2	(*m*)1 Deputy Secretary (Revision), 1 D. A. A. G. (Revision).
..	9	10(*o*)	..	19	(*n*) Commander, Royal Tank Corps.
..	12	19	24	55	(*o*) Includes 4 Major-Generals.
..	10	6	61	77	(*p*) Remount officers.
..	3	2	4	9	(*q*) 12 Military Intelligence officers and 3 Station Commanders.
..	1	..	..	1	
..	7	4(*p*)	..	11	
..	..	4	..	4	
..	13	8	(12)	21(12)	
..	1	..	..	1	
..	1	2	..	3	
..	1	3	..	4	
..	1	3	..	4	
..	..	..	16	16	
..	..	..	(40)	(40)	
..	23	..	..	23	
..	..	5	12	17	
3	9	..	12(3)(*q*)	21(3)	
3	194	119	312	625	
	(3)		(55)	(58)	
..	49				
..	167				
..	182				
3	49				
5	283				
..	32				
2	6				
..	18				
..	1				
..	6				
4	365				
..	15				
..	1				
..	14				
..	6				
..	2				
14	1,196	227	773	2,201	
		(25)	(55)	(80)	

NOTE—Numbers shown within brackets relate to officers and others who are un-seconded from their regiments.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers. 1937-38.	Numbers. 1938-39.		Account 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—ARMY HEADQUARTERS.				
		MINOR HEAD (*a*)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.				
		Detailed heads—				
1	1	(1) Pay of Commander-in-Chief . . .		1,01,220		1,01,160
7	7	(2) Pay of other officers		89,860		89,180
7	8	(3) Pay of establishment		16,450		18,200
		(4) Tour expenses of Commander-in-Chief . .		1,50,000		1,50,000
		(5) Miscellaneous allowances and expenses .		13,470		13,460
		(6) Grant for expenditure to be sanctioned by the Commander-in Chief under his financial powers . .		50,000		50,000
		TOTAL MINOR HEAD (*a*)	3,71,187	4,21,000	3,70,000	4,22,000
		MINOR HEAD (*b*)—PERSONAL STAFF OF GOVERNOR-GENERAL.				
		Detailed heads—				
9	9	(1) Pay of officers .		1,04,000		1,04,000
		(2) Miscellaneous allowances and expenses .		..		..
		TOTAL MINOR HEAD (*b*) . .	99,699	1,04,000	1,04,000	1,04,000
		Carried over .	4,70,886	5,25,000	4,74,000	5,26,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
		Brought forward .	4,70,886	5,25,000	4,74,000	5,26,000
		SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*				
		MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.				
		Detailed heads—				
5	7	(1) Pay of officers .		1,05,000		1,32,000
63	67	(2) Pay of establishment .		1,30,000		1,41,000
		(3) Miscellaneous allowances and expenses .		25,000		25,000
		TOTAL MINOR HEAD (c) .	2,58,042	2,60,000	2,70,000	2,98,000
		MINOR HEAD (d)—GENERAL STAFF BRANCH.				
		Detailed heads—				
46	52	(1) Pay of officers .		9,10,000		9,90,550
203	215	(2) Pay of establishment		3,47,300		3,89,540
		(3) Tour expenses of the Chief of the General Staff		15,000		15,000
		(4) Miscellaneous allowances and expenses .		1,63,000		1,65,000
14	14	(5) "Fauji Akhbar" establishments and other charges . . .		90,700		93,910
		TOTAL MINOR HEAD (d)	14,87,920	15,26,000	16,10,000	16,54,000
		MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.				
		Detailed heads—				
24	23	(1) Pay of officers of the Adjutant General's branch proper .		4,43,070		4,44,340
10	11	(2) Pay of officers of Medical Directorate .		2,36,880		2,50,000
5	5	(3) Pay of officers of the Judge Advocate General's branch .		98,000		96,000
		Carried over .	22,16,848	7,77,950 23,11,000	23,54,000	7,90,340 24,78,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (d) General Staff Branch.—The increase of 1·28 lakhs as compared with Budget 1937-38 is due mainly to increase in the number of officers and staff.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
		Brought forward	22,16,848	23,11,000	23,54,000	24,78,000
				7,77,950		7,90,310
		SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*				
		MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH—*concld.*				
		Detailed heads—*contd.*				
162	164	(4) Pay of establishment of the Adjutant General's branch proper		2,89,490		3,14,130
77	78	(5) Pay of establishment of Medical Directorate		1,72,000		1,78,000
14	15	(6) Pay of establishment of the Judge Advocate General's Branch.		22,810		24,000
				4,84,300		5,16,130
		(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper		54,410		59,360
		(8) Miscellaneous allowances and expenses of Medical Directorate.		28,210		28,750
		(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch		4,000		4,250
		Deduct—Charges for Auxiliary and Territorial Forces		*23,870*		*23,830*
		TOTAL MINOR HEAD (e)	13,19,944	13,25,000	13,15,000	13,75,000
		MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.				
		Detailed heads—				
36	36	(1) Pay of officers		7,42,400		7,73,000
185	189	(2) Pay of establishment		3,40,300		3,73,000
		(3) Miscellaneous allowances and expenses		80,300		80,000
		TOTAL MINOR HEAD (f).	11,85,989	11,63,000	12,50,000	12,26,000
		Carried over	47,22,781	47,99,000	49,19,000	50,79,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (f)—Quartermaster General's Branch—

The increase of Rs. ·63 lakh as compared with the Budget 1937-38 is due mainly to an underestimate in 1937-38.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	47,22,781	47,99,000	49,19,000	50,79,000
SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*						
MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH.						
		Detailed heads—				
22	26	(1) Pay of officers of the Master General of Ordnance branch proper		4,69,480		5,38,460
6	6	(2) Pay of officers of Contracts Directorate .		1,22,280		1,26,000
6	6	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision) . .		95,430		98,000
				6,87,190		7,62,460
228	233	(4) Pay of establishment of the Master General of Ordnance branch proper . . .		5,03,410		5,42,620
105	105	(5) Pay of establishment of Contracts Directorate		1,97,000		2,04,060
79	79	(6) Pay of establishment of the Assistant Director of Ordnance Services (Provision)		1,48,000		1,56,000
				8,48,410		9,02,680
		Carried over .	47,22,781	15,35,600 47,99,000	49,19,000	16,65,140 50,79,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (g)—Master General of Ordnance Branch—

The increase of 1·39 lakhs as compared with Budget 1937-38 is due mainly to reorganisation of officer establishments.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	47,22,781	47,99,000	49,19,000	50,79,000
				15,35,600		16,65,140
		SUB-HEAD A.—ARMY HEADQUARTERS—*concld.*				
		MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH—*contd.*				
		Detailed heads—*concld.*				
		(7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper		55,000		63,860
		(8) Miscellaneous allowances and expenses of Contracts Directorate . . .		45,000		45,000
		(9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision)		20,400		21,000
		TOTAL MINOR HEAD (*g*).	16,15,750	16,56,000	17,01,000	17,95,000
		MINOR HEAD (*h*)—CENTRAL REVISION SECTION.				
		Detailed heads—				
1	2	(1) Pay of officers . .		21,600		40,060
19	15	(2) Pay of establishment .		47,400		28,940
		(3) Miscellaneous allowances and expenses . .		5,000		5,000
		TOTAL MINOR HEAD (*h*) .	72,150	74,000	72,000	74,000
		MINOR HEAD (*i*)—REGULATIONS AND FORMS.				
		Detailed heads—				
		(1) Pay of establishment		8,000		8,120
		(2) Miscellaneous . .		2,000		1,880
		(3) Printing and Stationery.		11,77,000		14,00,000
		TOTAL MINOR HEAD (*i*).	14,22,804	11,87,000	14,25,000	14,10,000
		MINOR HEAD (*j*)—PRINCIPAL SUPPLY OFFICERS' COMMITTEE, INDIA.				
		Detailed heads—				
3	3	(1) Pay of officers .		55,000		55,000
20	14	(2) Pay of establishment		21,000		23,000
		(3) Miscellaneous allowances and expenses .		6,000		5,000
			53,067	82,000	81,000	83,000
		TOTAL SUB-HEAD A.	78,86,552	77,98,000	81,98,000	84,41,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (*i*)—*Regulations and Forms*—

The increase of 2·23 lakhs as compared with Budget for 1937-38 is due to increased provision for printing and stationery on the basis of anticipated requirements.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—STAFF OF COMMANDS.				
		Detailed heads—				
116	119	(1) Pay of officers .		25,60,300		25,55,000
240 (23)	227 (25)	(2) Payof establishment		4,71,750		4,88,130
		(3) Pay of menials .		27,830		27,600
		(4) Kit and clothing allowances . .		6,500		6,500
		(5) Miscellaneous allowances and expenses .		1,15,600		1,21,000
		(6) Grant for unforeseen expenditure . .		1,52,500		1,57,500
		Deduct—Charges for Auxiliary and Territorial Forces .		*48,480*		*46,730*
		TOTAL SUB-HEAD B.	31,15,037	32,86,000	31,17,000	33,09,000
		SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES				
		Detailed heads—				
311 (55)	312 (55)	(1) Pay of officers .		61,54,340		62,45,720
756 (53)	773 (55)	(2) Pay of establishment		14,81,000		15,91,450
		(3) Pay of menials .		67,000		66,060
		(4) Kit and clothing allowances . .		21,000		21,210
		(5) Miscellaneous allowances and expenses		3,73,000		3,86,740
		(6) Grant for unforeseen expenditure .		1,08,500		1,08,500
		Deduct—Charges for Auxiliary and Territorial Forces.		*56,450*		*57,440*
		Deduct—Amount recovered from the Government of Bengal on account of pay and allowances of military intelligence officers in Bengal.		*44,390*		*45,240*
			82,42,795	81,04,000	82,57,000	83,17,000
		Deduct—Transfer from the Defence Reserve Fund . .	..	..	..	*51,000*
		TOTAL SUB-HEAD C .	82,42,795	81,04,000	82,57,000	82,66,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head C.—Staff of Districts and Brigades—

The increase of 2·13 lakhs as compared with Budget 1937-38 is due mainly to an under-estimate in 1937-38 and other normal fluctuations.

MAIN HEAD 4/IV.—ARMY HEADQUARTERS,

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD D.—ENGLAND :				
		(*a*) Army Headquarters—				
		(1) Pay and allowances of officers .		1,60,000		1,60,000
		(2) Pay and allowances of other ranks: .		32,000		28,000
		(3) Leave and deputation salaries . .		88,000		80,000
		(4) Sterling overseas pay.		18,000		12,000
		(*b*) Staff of Commands—				
		(1) Pay and allowances of officers .		1,28,000		1,20,000
		(2) Pay and allowances of other ranks .		40,000		44,000
		(*c*) Staff of Districts and Brigades—				
		(1) Pay and allowances of officers .		3,20,000		3,40,000
		(2) Pay and allowances of other ranks .		1,12,000		1,20,000
		(*d*) Sterling Overseas pay Indian Orderlies to H. M. the King Miscellaneous		82,000		88,000
		TOTAL SUB-HEAD D.—ENGLAND . . .	11,03,003	9,80,000	9,73,000	9,92,000
		SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE .	—5,947	..	—5,000	..
		TOTAL EXPENDITURE—MAIN HEAD 4	2,03,41,440	2,01,68,000	2,05,40,000	2,10,08,000
		Receipts—				
		SUB-HEAD A.—INDIA—				
		Miscellaneous . .	78,946	53,000	60,000	65,000
		SUB-HEAD B.—England : Staff-miscellaneous. . .	629	2,000	1,000	1,000
		SUB-HEAD C.—Exchange . . .	—3	..	..	..
		TOTAL RECEIPTS—MAIN HEAD IV . . .	79,572	55,000	61,000	66,000

STAFF OF COMMANDS, ETC.—*concld.*

MAIN HEAD 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.).

SUMMARY OF ESTIMATE.

Sub-Head	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Royal Indian Army Service Corps	2,16,82,333	23,85,976	1,92,96,357	2,28,01,000	24,20,000	2,03,81,000	2,63,32,000	21,80,000	2,41,52,000	2,81,64,000	23,90,000	2,57,74,000
B.—Animals (Re-Mounts)	19,13,174	2,84,147	16,29,027	19,76,000	2,75,000	17,01,000	14,79,000	3,00,000	11,79,000	11,64,000	3,00,000	8,64,000
C.—Indian Army Ordnance Corps	69,73,479	91,41,002	—21,67,523	76,81,000	93,09,000	—16,28,000	1,13,79,000	95,82,000	17,97,000	89,14,000	90,83,000	—1,69,000
D.—Lethal Stores Inspectorate and Chemical Defence Research	21,960	814	21,146	31,000	1,000	30,000	33,000	1,000	32,000	31,000	1,000	30,000
E.—England	48,76,046	5,51,335	43,24,711	81,99,000	3,65,000	78,34,000	89,56,000	1,73,000	87,83,000	1,08,39,000	1,06,000	1,07,33,000
F.—Exchange	—26,614	—3,007	—23,607	...	...	...	—47,000	—1,000	—46,000	...	...	...
	3,54,40,378	1,23,60,267	2,30,80,111	4,06,88,000	1,23,70,000	2,83,18,000	4,81,32,000	1,22,35,000	3,58,97,000	4,91,12,000	1,18,80,000	3,72,32,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	*50,70,000*	...	*50,70,000*	...	...	...	*65,07,000*	...	*65,07,000*
Total Head 5/V.	3,54,40,378	1,23,60,267	2,30,80,111	3,56,18,000	1,23,70,000	2,32,48,000	4,81,32,000	1,22,35,000	3,58,97,000	4,26,05,000	1,18,80,000	3,07,25,000

EXPLANATIONS.

The value of stock on 31st March 1937 of the following categories of stores was as given below :—

Clothing :—	Rs.
Uniforms	22,78,341
Boots, etc.	15,73,521
Necessaries	23,77,492
Cloth and other materials	1,58,534
Head dresses	4,78,129
Miscellaneous	41,00,009
Total clothing	1,09,66,026
Provisions	39,18,697
Grain and salt for animals	5,76,226
Fuel and light	82,503
Petrol and lubricants	4,87,950

2. In addition to the provision made for the purchase of stores, equipment and animals under head 5, provision has been made under head 3 for the purchase of stores, equipment and animals required by manufacturing establishments. The total provision made is indicated below :—

Stores, equipment and animals required for—	Budget Head.	Provision for expenditure. 1937-38. In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).	1937-38. In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	1938-39. In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts).	1938-39. In England (at 1s. 6d. to the rupee including sea-freight packing, etc., for imported stores).
		Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops	Head 3-A	15,78,330	9,54,000	15,27,310	9,92,000
Ordnance and clothing factories	Head 3-C	90,02,130	15,98,000	89,50,000	19,64,000
Grass farms	Head 3-D	16,45,000	4,000	17,40,000	1,000
Dairy farms	Head 3-E	16,80,000	4,000	18,07,000	3,000
		1,39,05,460	25,60,000	1,40,24,310	29,60,000
Total provision in head 3		1,64,65,460		1,69,84,310	
Total provision in head 5 (Gross)		4,42,57,230		5,16,27,100	
Grand total o fstores purchased for the army in India		6,07,22,690		6,86,11,410	

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS.

EXPENDITURE:	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS.	Rs.	Rs.	Rs.	Rs.
MINOR HEAD (*a*)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		41,80,050		36,35,000
(2) Central purchases		92,57,950		86,92,000
(3) Value of stores returned		2,000		9,000
(4) Customs duty		43,000		25,000
(5) Bonus paid under sliding scale of rations scheme		2,00,000		1,93,000
		1,36,83,000		1,25,54,000
(6) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F.		*1,59,000*		*1,73,000*
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government		*40,000*		*2,000*
		1,99,000		*1,75,000*
Net cash expenditure under (*a*)	1,32,29,927	1,34,84,000	1,44,45,000	1,23,79,000
MINOR HEAD (*b*)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		50,000		60,000
(2) Central purchases		38,55,000		39,34,000
(3) Value of stores returned		..		1,500
		39,05,000		39,95,500
(4) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F.		..		..
(5) *Deduct*—Value of stores issued on payment to other departments of the Central Government		..		*500*
		..		*500*
Net cash expenditure under (*b*)	34,52,768	39,05,000	39,67,000	39,95,000
MINOR HEAD (*c*)—PETROL AND LUBRICANTS.				
Detailed heads—				
(1) Local purchases		20,000		15,000
(2) Central purchases		34,15,000		38,72,500
(3) Value of stores returned		3,000		23,000
(4) Customs duty		..		..
		34,38,000		39,10,500
(5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F.		*9,63,000*		*15,60,500*
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government.		..		..
(7) *Deduct*—Credits for services rendered by M. T. units to M. E. S., R.A.F. and A.F.I. units		*1,00,000*		*90,000*
(8) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty		*14,50,000*		..
		25,13,000		*16,50,500*
Net cash expenditure under (*c*)	9,97,025	9,25,000	17,03,000	22,60,000
Carried over	1,76,79,720	1,83,14,000	2,01,15,000	1,86,34,000

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

The net expenditure for Royal Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1938-39 compares with the provision in the Budget for 1937-38 as follows:—

	1937-38.	1938-39.
	Rs.	Rs.
Provisions	1,22,19,000	1,12,59,000
Grain and Salt for animals	37,23,000	38,83,000
Petrol and lubricants	7,72,700	19,59,000
Coal and firewood	9,63,000	7,81,000
Kerosine oil	3,57,800	5,82,000
Other I. A. S. C. Stores	6,66,500	5,69,000
Total	1,87,02,000	1,90,33,000

The increase of Rs. 3·31 lakhs as compared with Budget 1937-38 is due mainly to the decision to charge the Defence Estimates with customs duty on petrol and kerosine oil (12½ lakhs) partly counterbalanced by saving resulting from the shortage of British troops (8·5 lakhs) and other normal fluctuations.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S.,

	Accounts. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,76,79,720	1,83,14,000	2,01,15,000	1,86,34,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
MINOR HEAD (*d*)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchases .		12,22,160		9,99,000
(2) Central purchases .		1,36,340		2,59,600
(3) Value of stores returned		30		1,000
(4) Bonus paid under the sliding scale of rations scheme . . .		6,000		5,000
		13,64,530		12,64,600
(5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . . .		*25,000*		*35,600*
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government.		*2,530*		..
		27,530		*35,600*
Net cash expenditure under (*d*) .	13,80,381	13,37,000	12,60,000	12,29,000
MINOR HEAD (*e*)—KEROSINE OIL.				
Detailed heads—				
(1) Local purchases .		8,000		6,000
(2) Central purchases .		5,70,500		6,48,000
(3) Value of stores returned . . .		200		..
		5,78,700		6,54,000
(4) *Deduct*—Value of stores issued on payment to M. E. S., and R A. F.		*41,100*		*33,000*
(5) *Deduct*—Value of stores issued on payment to other departments of the Central Government		..		..
(6) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty.		*1,46,600*		..
		1,87,700		*33,000*
Net cash expenditure under (*e*) .	4,85,961	3,91,000	5,50,000	6,21,000
Carried over .	1,95,46,062	2,00,42,000	2,19,25,000	2,04,84,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R.A.F., AND R.I.N.)—*contd.*

	Accounts, 1936-37.	Budget Estimate 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,95,46,062	2,00,42,000	2,19,25,000	2,04,84,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
MINOR HEAD (*f*)—OTHER R. I. A. S. C. STORES.				
Detailed heads—				
(1) Local purchases .		56,000		60,000
(2) Central purchases		10,79,000		8,60,500
(3) Value of stores returned		70,000		1,20,000
		12,05,000		10,40,500
(5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . .		*2,58,000*		*2,40,000*
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government		*7,000*		*500*
		2,65,000		*2,40,500*
Net cash expenditure under (*f*) .	7,41,479	9,40,000	8,00,000	8,00,000
Carried over	2,02,87,541	2,09,82,000	2,27,25,000	2,12,84,000

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S.,

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
Brought forward .	2,02,87,541	2,09,82,000	2,27,25,000	2,12,84,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*concld.*				
MINOR HEAD (*g*)—MECHANICAL TRANSPORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases . } (2) Central purchases . }		10,15,500		13,29,500
(3) Value of stores returned		..		..
(4) Customs duty . .		87,500		87,500
		11,03,000		19,17,000
(5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F.				
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government.		*10,000*		*10,000*
		10,000		*10,000*
Net cash expenditure under (*g*) .	11,12,695	10,93,000	14,54,000	19,07,000
MINOR HEAD (*h*)—MECHANICAL TRANSPORT VEHICLES.				
Detailed heads—				
(1) Contribution to equalization fund—				
(*a*) For expenditure during the year—				
(*i*) Cost of vehicles .		4,61,590		25,66,860
(*ii*) Customs duty .		1,63,410		3,18,140
(*b*) For transfer to the fund . . .		..		..
(2) Central purchases of vehicles for new measures . . .		53,000		20,40,000
(3) Value of stores returned . . .		..		..
(4) Customs duty on vehicles purchased from the grant for new measures . . .		..		..
(5) Charges on account of subsidization of motor vehicles . . .		48,000		48,000
		7,26,000		49,73,000
(6) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F.		..		..
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government				
Net cash expenditure under (*h*) .	2,82,097	7,26,000	21,53,000	49,73,000
	2,16,82,333	2,28,01,000	2,63,32,000	2,81,64,000
Deduct—Transfer from the Defence Reserve Fund	..	*2,05,000*	..	*27,68,000*
TOTAL SUB-HEAD A.—R. I. A. S. C.	2,16,82,333	2,25,96,000	2,63,32,000	2,53,96,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R.A.F. AND R.I.N.)—*contd.*

EXPLANATIONS.

Minor head (*g*) Mechanical Transport Stores including tyres—

The increase of Rs. 8·14 lakhs as compared with Budget 1937-38 is due mainly to mechanisation of certain Cavalry and Infantry units.

Minor head (*h*) Mechanical Transport Vehicles—

The increase of Rs. 42·47 lakhs as compared with budget 1937-38 is due mainly to larger replacement of M. T. Vehicles (22 1/2 lakhs) and mechanisation of certain Cavalry and Infantry units (20 lakhs). The programme of replacements met out of the equalisation fund is estimated to cost 42 lakhs in India and England; of this Rs. 25 lakhs is met out of the current contribution to the fund and 17 lakhs out of the accumulated balance in the Equalisation Fund.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ANIMALS (REMOUNTS).				
Detailed heads				
(1) Purchase of horses .		15,18,450		7,54,430
(2) Purchase of mules .		4,39,950		3,92,200
(3) Purchase of camels .		1,200		1,900
(4) Purchase of bullocks .		16,400		15,470
		19,76,000		11,64,000
(5) *Deduct*—Value of animals issued to other departments of the Central Government .		..		..
Net cash expenditure (Total Sub-Head B)	19,13,174	19,76,000	14,79,000	11,64,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS.				
MINOR HEAD (*a*)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchases		1,07,000		1,00,000
(2) Central purchases .		39,97,000		53,38,290
(3) Value of stores returned . . .		2,93,000		3,00,000
(4) Customs duty .		2,80,000		2,31,710
(5) Expenditure on repair of mathematical instruments . .		..		..
		46,77,000		59,70,000
(6) *Deduct*—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N.		*2,61,000*		*2,50,000*
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government		*39,000*		*50,000*
		3,00,000		*3,00,000*
Net expenditure under (*a*)	41,00,822	43,77,000	58,17,000	56,70,000
Carried over .	41,00,822	43,77,000	58,17,000	56,70,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts)*—

The decrease of Rs. 8·12 lakhs as compared with Budget 1937-38 is due mainly to reduction in requirements of animals as a result of the mechanisation of certain Cavalry and Infantry units.

Sub-Head C.—*Indian Army Ordnance Corps*—

Ordnance and clothing stores are obtained from three sources of supply, *i.e.*, Home. Ordnance and Clothing Factories, and from the trade in India.

Funds are provided separately under the following heads for each source of supply :—

	Head.
Imported stores	High Commissioner's estimates (Head 48—Defence Services, Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots).
Factory-manufactured stores	Factories budget (Head 3-C).
Central purchases and purchases under the "rupee tender" system.	Head 5.—C. (*a*), Ordnance stores.
	Head 5.—C. (*b*), Clothing.

2. The main requirements included in the budget for 1938-39 are given below by categories :—

Ordnance Stores.

Classes of Stores—	Value.
General stores—	In thousands of Rs.
(1) Barrack and hospital	6,31
(2) Harness and saddlery	11,68
(3) Camp equipment and paulins	22,80
(4) Oils, paints and chemicals	3,95
(5) Accoutrements	7,28
Warlike stores—	
(1) Guns and carriages	15,07
(2) Small arm stores	15,70
(3) Machine guns	21,00
(4) Transport vehicles and bicycles	1,66
(5) Signalling equipment	5,60
(6) Engineer stores	2,53
(7) Ammunition	64,58

Clothing.

(1) Khaki drill clothing	8,13
(2) Serge clothing	7,70
(3) Foot wear	7,80
(4) Head gear	4,90
(5) Great coats, blankets, etc.	18,30
(6) Necessaries and badges	14,76

3. Certain stores are purchased locally under the financial powers of ordnance officers, funds for which are provided under Head 5-C. (*a*) (1) for ordnance stores and (*b*) (1) for clothing.

4. Under the existing provision system, the stock position of practically every item is reviewed each year. Orders on suppliers are made up with reference to the latest review and budget provision is made on the basis of the cost of those orders.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward	41,00,822	43,77,000	58,17,000	56,70,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
MINOR HEAD (*b*)—CLOTHING.				
Detailed heads—				
(1) Local purchases		9,900		9,000
(2) Central purchases		32,52,000		32,26,750
(3) Value of stores returned . . .		4,400		6,000
(4) Customs duty .		79,000		52,250
(5) Bonus paid for great coats		25,700		20,000
		33,71,000		33,14,000
(6) *Deduct*—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N. . .		*65,000*		*68,000*
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government . .		*2,000*		*2,000*
		67,000		*70,000*
Net cash expenditure under (*b*) .	28,72,657	33,04,000	55,62,000	32,44,000
	69,73,479	76,81,000	1,13,79,000	89,14,000*
Deduct—Transfer from the Defence Reserve Fund	..	*5,72,000*	..	*8,21,000*
TOTAL SUB HEAD C. I. A. O. C. . .	69,73,479	71,09,000	1,13,79,000	80,93,000

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on that account is made in the Factories budget (head 3-C.). The Assistant Director, Ordnance Services (Provision) is, however, empowered to place orders for stores and repairs on factories to the following extent in 1938-39—

	Rs.
Ordnance Stores—	
Manufacture	1,35,60,000
Repairs	23,17,000
Clothing Stores	34,57,000
TOTAL	1,93,34,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC. R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 2,19·10 lakhs as against only Rs. 2,06·96 lakhs (excluding new demands) required during the year 1938-39. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on consumption, which varies, and the extent to which surplus stores can be utilised.

6. Barrack and hospital stores include all kinds of general stores for messes, quarters, barracks, hospitals and prisons ; also stores for gymnasia and recreation rooms including articles of bedding

Camp equipment includes tents and their gear, tools for entrenchment, etc.

Gun mountings and transport vehicles for artillery, if of special pattern are included in carriages.

Swords and lances are included in small arms.

Clothing.

7. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 69·90 lakhs as against only Rs. 66·97 lakhs (excluding new demands) required in 1938-39. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

Deduct Heads.—The value of stores issued to M. E. S., R. A. F. and Royal Indian Navy and other departments of Central Government is charged to them.

The increase of 12·33 lakhs as compared with Budget 1937-38 is due mainly to increase in normal requirements (4 lakhs) mechanisation of certain Cavalry and Infantry units (3 lakhs and increased provision for new measures (5 lakhs).

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH.				
Detailed heads—				
(1) Customs duty .		1,000		1,000
(2) Local and central purchases . . .		30,000		30,000
TOTAL SUB-HEAD D—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH . . .	21,960	31,000	33,000	31,000
SUB-HEAD E.—ENGLAND.				
STORES FOR INDIA—				
(a) R. I. A. S. C. Stores		1,44,000		70,000
(b) Mechanical Transport Stores . .		3,81,000		10,09,000
(c) Mechanical Transport Vehicles :—				
(1) Contribution to the M. T. Equalisation Fund— For expenditure during the year .		8,75,000		13,34,000
(2) New measures .		35,20,000		47,44,000
(d) Purchase of animals .		3,83,000		4,69,000
(e) Ordnance—Arsenals and Depots . .		24,81,000		30,87,000
(f) Clothing Depots .				
(g) Ordnance Inspection and Chemical Research		29,000		32,000
(h) Stores taken to India with troops :—				
(1) Clothing . .		80,000		80,000
(2) Ordnance . .		3,06,000		14,000
	48,76,046	81,99,000	89,56,000	1,08,39,000
Deduct—Transfer from the Defence Reserve Fund	..	*42,93,000*	..	*29,18,000*
TOTAL SUB-HEAD E.—ENGLAND	48,76,046	39,06,000	89,56,000	79,21,000
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE.	—26,614	..	—47,000	..
TOTAL EXPENDITURE—				
MAIN HEAD 5 . .	3,54,40,378	3,56,18,000	4,81,32,000	4,26,05,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

RECEIPTS—	Accounts, 1936-37.	Budget Estimate 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—				
MINOR HEAD (*a*) PROCEEDS OF SALE OF SURPLUS, OBSOLETE AND CONDEMNED STORES—				
Detailed heads.				
(1) Provisions		50,000		20,000
(2) Grain and salt for animals		5,000		2,000
(3) Petrol and lubricants		100		300
(4) Kerosine oil		400		100
(5) Coal and firewood		..		100
(6) Miscellaneous R.I.A.S.C. Stores		2,35,500		1,90,500
(7) M.T stores		45,000		45,000
(8) M. T. vehicles		50,000		50,000
Total Minor Head (*a*)	3,21,312	3,86,000		3,08,000
MINOR HEAD (*b*) VALUE OF STORES ISSUED ON PAYMENT TO OFFICERS AND OTHERS—				
Detailed heads—				
(1) Provisions		8,80,000		9,00,000
(2) Grain and salt for animals		80,000		80,000
(3) Petrol and lubricants		1,00,000		1,50,000
(4) Kerosine oil		36,000		36,000
(5) Coal and firewood		3,70,000		4,42,000
(6) Miscellaneous R. I. A. S. C. stores		8,000		15,000
(7) Recoveries on account of services rendered by M. T. units to Non-military Departments and others		40,000		40,000
(8) *Deduct*—Refund of excise duty on payment issues of petrol		*37,000*		..
(9) *Deduct*—Refund of excise duty on payment issues of oil Kerosine		*5,000*		..
Total Minor Head (*b*)	15,10,675	14,72,000		16,63,000
Carried over	18,31,987	18,58,000		19,71,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
Brought forward	18,31,987	18,58,000		19,71,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads—				
(1) Provisions		3,35,000		2,00,000
(2) Grain and salt for animals		97,000		30,000
(3) Petrol and lubricants		1,00,000		1,50,000
(4) Kerosine oil		2,000		3,000
(5) Coal and firewood		4,000		6,000
(6) Miscellaneous R. I. A. S. C. stores		30,000		25,000
(7) M. T. stores		5,000		5,000
(8) M. T. vehicles		..		..
(9) Recoveries on account of work done in M. T. Workshops for Non-Military Departments, etc.		..		
(10) *Deduct*—Refund of excise duty on payment issues of petrol.		*10,800*		
(11) *Deduct*—Refund of excise duty on payment issues of oil Kerosine.		*200*		..
Total Minor Head (c)	5,53,989	5,62,000		4,19,000
TOTAL SUB-HEAD A	23,85,976	24,20,000	21,80,000	23,90,000
SUB HEAD B.—ANIMALS—				
(1) Sale proceeds of officers' chargers		1,60,000		1,65,000
(2) Sale proceeds of cast animals, etc.		28,000		30,000
(3) Hire of officers' chargers		5,100		8,000
(4) Sale proceeds of hides of animals		9,000		9,000
(5) Insurance fees on account of horses		60,000		70,000
(6) Value of animals issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces.		12,900		18,000
TOTAL SUB-HEAD B	2,84,147	2,75,000	3,00,000	3,00,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—				
Minor Head (a) Ordnance Stores—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces		43,90,000		45,10,000
Carried over		43,90,000		45,10,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-M.E.S., R.A.F. AND R.I.N.)—*concld.*

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
Brought forward .		43,90,000		45,10,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
Minor Head (*a*) Ordnance Stores—*contd.* Detailed heads—*contd.*				
(2) Value of stores issued on payment to officers and others .		1,72,000		2,10,000
(3) Sale proceeds of surplus and obsolete stores and waste .		7,00,000		6,00,000
(4) Miscellaneous .		82,000		1,00,000
Total Minor Head (*a*)		53,44,000		54,20,000
Minor Head (*b*) Clothing— Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces .		3,98,000		2,50,000
(2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance .		34,18,000		33,13,000
(3) Value of stores issued on payment to soldiers in receipt of clothing allowance . . .				
(4) Sale proceeds of surplus and obsolete stores and waste .		1,49,000		1,00,000
Total Minor Head (*b*) .		39,65,000		36,63,000
TOTAL SUB-HEAD C .	91,41,002	93,09,000	95,82,000	90,83,000
SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH—				
(1) Sale proceeds of surplus and obsolete stores and waste .		1,000		1,000
(2) Miscellaneous .				
Total Sub-Head D.	814	1,000	1,000	1,000
SUB-HEAD E.—ENGLAND—				
(1) Stores taken from India with troops.		3,60,000		1,01,000
(2) Sale of unserviceable Stores . . .		3,000		3,000
(3) Miscellaneous .		2,000		2,000
TOTAL SUB-HEAD E.—ENGLAND	5,51,335	3,65,000	1,73,000	1,06,000
SUB-HEAD F.—EXCHANGE .	—3,007	..	—1,000	..
TOTAL RECEIPTS—MAIN HEAD V . . .	1,23,60,267	1,23,70,000	1,22,35,000	1,18,80,000

MAIN HEAD 6/VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.
SUB-HEAD A—MOHMAND BAJAUR OPERATIONS, 1933 .	...		...	...	...	...	...	...	...	...	...	...
SUB-HEAD B—DESPATCH OF CONTINGENT TO CORONATION .	29,061	...	29,061	1,50,000	...	1,50,000	1,87,000	...	1,87,000	...	...	...
SUB-HEAD C—WAZIRISTAN OPERATIONS, 1936-37.	...	...	...	...	...	...	52,83,000	...	52,83,000	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
D.—ENGLAND .	...	3,813	—3,813	4,00,000	4,000	3,96,000	19,98,000	3,000	19,95,000	...	3,000	—3,000
E.—EXCHANGE .	...	—17	17	...	...	...	—10,000	...	—10,000	...	...	...
TOTAL HEAD 6/VI .	29,061	3,796	25,265	5,50,000	4,000	5,46,000	74,58,000	3,000	74,55,000	...	3,000	—3,000

EXPLANATIONS.

The charges compiled under this head are those of special operations, etc.

MAIN HEAD 6/VI.—SPECIAL SERVICES—*concld.*

EXPENDITURE.	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
SUB-HEAD A.—MOHMAND BAJAUR OPERATIONS, 1933 . .	..	..	..	..
SUB-HEAD B.—DESPATCH OF CONTINGENT TO CORONATION .	29,061	1,50,000	1,87,000	..
SUB-HEAD C.—WAZIRISTAN OPERATIONS, 1936-37 .	..	..	52,83,000	..
SUB-HEAD D.—ENGLAND.				
(1) Waziristan Operations, 1936-37.				
(2) Contribution to the Air Ministry for Royal Air Force landing grounds in Burma		..		..
(3) Despatch of Contingent to Coronation.		4,00,000		..
	..	4,00,000	19,98,000	..
SUB-HEAD E.—EXCHANGE ON EXPENDITURE IN ENGLAND .		..	—10,000	..
TOTAL MAIN HEAD 6 . .	29,061	5,50,000	74,58,000	..
Receipts—				
Sub-Head A.—India—Miscellaneous	..	..	..	..
Sub-Head B.—England . .	3,813	4,000	3,000	3,000
Sub-Head C.—Exchange on Receipts in England . .	—17	..	..	..
Total Receipts Main Head VI . .	3,796	4,000	3,000	3,000

EXPLANATIONS.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—TRANSPORTATION . .	1,67,11,075	9,74,364	1,57,36,711	1,54,87,000	8,21,000	1,46,66,000	1,60,62,000	9,00,000	1,51,62,000	1,58,60,000	8,90,000	1,49,70,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER	11,48,317	446	11,47 871	7,55,000	...	7,55,000	7,38,000	...	7,38,000	7,69,000	...	7,69,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS .	20,98,377	23,298	20,75,079	20,02,000	26,000	19,76,000	20,02,000	26,000	19,76,000	20,20,000	30,000	19,90,000
D.—MISCELLANEOUS.	2,23,986	36,017	1,87,969	1,93,000	21,000	1,72,000	19,35,000	35,000	19,00,000	1,89,000	30,000	1,59,000
E.—ENGLAND	94,70,995	2,55,424	92,15,571	77,04,000	2,00,000	75,04,000	99,14,000	4,69,000	94,45,000	79,28,000	2,00,000	77,28,000
F.—EXCHANGE .	—53,022	—1 350	—51,672	..	..	..	—51,000	—3,000	—48,000	...	...	...
	2,95,99,728	12,88,199	2,83,11,529	2,61,41,000	10,68,000	2,50,73,000	3,06,00,000	14,27,000	2,91,73,000	2,67,66,000	11,50,000	2,56,16,000
Deduct—Transfers from the Defence Reserve Fund	...	...	...	*44,000*	...	*44,000*	...	...	...	*1,20,000*	...	*1,20,000*
TOTAL HEAD 7/VII .	2,95,99,728	12,88,199	2,83,11,529	2,60,97,000	10,68,000	2,50,29,000	3,06,00,000	14,27,000	2,91,73,000	2,66,46,000	11,50,000	2,54,96,000

EXPLANATIONS.

The increase of 5·5 lakhs as compared with budget 1937-38 is due to increased sea transport charges mainly in connection with the return of a large number of troops to the Home Establishment and the cost of certain improvements in troopship accommodation (18 lakhs) and increased rail charges in connection with the mechanisation of certain Cavalry and Infantry unitsl (3 lakhs) partly counterbalanced by the transfer to Head 1 of the provision for the unemployed pay of surplus Indian Army Officers (16 lakhs).

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY, &c.

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—TRANSPORTATION.				
		MINOR HEAD (*a*)—EMBARKATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS.				
		Detailed heads—				
11	11	(1) Pay of British officers.		1,82,070		1,82,200
44	44	(2) Pay of British Soldiers		1,40,000		1,42,000
124	124	(3) Pay of Indian officers, other ranks, clerks and followers . .		86,000		89,500
		(4) Kit and clothing allowances . . .		3,500		3,900
		(5) Miscellaneous allowances and expenses .		48,200		52,400
		TOTAL MINOR HEAD (*a*) .	4,83,585	4,59,770	4,85,000	4,70,000
		MINOR HEAD (*b*)—INDIAN TROOP SERVICE .		1,10,000		1,62,100
		TOTAL MINOR HEAD (*b*) .	2,17,217	1,10,000	1,62,000	1,62,100
		Carried over .	7,00,802	5,69,770	6,47,000	6,32,100

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (a)—Embarkation and Railway Transport Staff and Transit Sections.—The embarkation staffs deal with the reception of troops (both British and Indian) at Indian ports and their despatch from India to oversea destinations. They also deal with the shipping of stores from the sea ports and receipt of stores from overseas and their onward despatch. The embarkation staffs at Bombay and Karachi have been reorganised in order to make extended use of the port of Karachi for the embarkation and disembarkation of troops proceeding to and from Northern India and by bringing together under the Embarkation Commandants the supply establishments employed at both ports on embarkation duties.

The railway transport establishments which are employed at Bombay work under the orders of the Embarkation Commandant and deal with the frequent and important rail movements which take place to and from that port.

Minor Head (b)—Indian Troop Service.—This head includes a portion of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops bedding supplied to hired transports.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	7,00,802	5,69,770	6,47,000	6,32,100
SUB-HEAD A.—TRANSPORTATION —*contd.*				
MINOR HEAD (*c*)—TRAVELLING AND OUT-STATION ALLOWANCES.				
Detailed heads—				
(1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports.		7,99,050		8,43,250
(2) Indian Army Service Corps moves.		2,00,000		2,00,000
(3) Indian Army Veterinary Corps moves		29,000		25,000
(4) Indian Army Ordnance Corps moves		81,980		80,150
(5) Medical services (except for Medical Store Depots). . . .		3,00,940		3,20,000
(6) Educational institutions, other than those of administrative services		80,000		75,000
(7) Army Headquarters—Sanctioned half yearly moves between plains and hills		86,000		1,10,000
(8) Army Headquarters—Touring expenses		1,08,000		1,04,000
(9) Staff of Commands, Districts and Brigades—Sanctioned half-yearly moves between plains and hills		50,000		40,000
(10) Staff of Commands, Districts and Brigades—Touring expenses .		2,50,000		2,70,000
(11) Travelling allowance of officers detailed to act in privilege leave vacancies . .		4,500		4,500
(12) Remount depots and breeding circles		62,900		55,000
(13) Lethal stores inspectorates and chemical defence research .		54,000		60,500
(14) Central disposals organisation .		600		500
(15) Recruiting staff		80,000		80,000
(16) Miscellaneous services including reservists		40,000		38,000
(17) Furlough of Indian officers, Indian other ranks and enrolled followers		9,90,780		9,28,120
(18) Cantonments Department .		61,000		49,000
(19) Ecclesiastical establishments .		55,000		55,000
Deduct.—Charges for Auxiliary and Territorial Forces.		*8,150*		*8,150*
TOTAL MINOR HEAD (*c*) . .	34,65,877	33,25,600	33,00,000	33,29,870
Carried over .	41,66,679	38,95,370	39,47,000	39,61,970

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	41,66,679	38,95,370	39,47,000	39,61,970
SUB-HEAD A.—TRANSPORTATION —*contd.*				
MINOR HEAD (*d*)—RAIL CHARGES.				
Detailed heads—				
(1) Annual relief movements as authorised in relief programme including movement of units to and from ports for embarkation and on disembarkation . . .		14,00,000		13,23,000
(2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals		5,52,200		6,50,380
(3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments .		73,000		75,000
(4) Moves between regiments or corps (fighting services) and of students to and from authorised courses of instruction		12,00,210		11,67,000
(5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades . .		3,85,000		3,90,000
(6) Furlough of Indian officers, Indian other ranks and enrolled followers		4,000		5,000
(7) Indian Army Service Corps (personnel)		1,49,520		1,52,160
(8) Indian Army Veterinary Corps (personnel)		13,000		10,000
(9) Indian Army Ordnance Corps (personnel)		30,000		28,280
(10) Medical services (personnel) except for medical store depots .		1,30,000		1,10,000
(11) Miscellaneous personnel including reservists . .		1,88,950		2,00,000
(12) Educational institutions other than those of administrative services (personnel) . .		25,040		20,000
(13) Movement of animals from ports to depots . . .		87,000		82,300
(14) Movement of country breds on purchase to depots . .		11,160		13,000
Carried over .		42,49,080		42,26,120
	41,66,679	38,95,370	39,47,000	39,61,970

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (d)—Rail charges.—The expenditure under this head represents the cost of railway warrants and credit notes issued by Military officers as well as debits raised by railway authorities for hire and running charges of vehicles and for services rendered by them to the Military.

The increase of Rs. 4·06 lakhs as compared with budget 1937-38 is due mainly to mechanisation of certain Cavalry and Infantry units (3 lakhs) and an underestimate in 1937-38 counterbalanced by savings due to shortage of British troops.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	41,66,679	38,95,370	39,47,000	39,61,970
		42,49,080		42,26,120
SUB-HEAD A.—TRANSPORTATION —*contd.*				
MINOR HEAD (*d*)—RAIL CHARGES—*contd.*				
Detailed heads—				
(15) Movement of animals between depots and between depots and units		1,50,000		1,77,000
(16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves		1,09,790		95,000
(17) All movements of stores under instructions of Director of Contracts.		24,50,000		27,75,000
(18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material		5,00,000		4,00,000
(19) Movement of ordnance stores from army ordnance and clothing factories to the store depots .		3,50,000		2,99,000
(20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots .		4,90,000		5,05,400
21) Movement of ordnance and clothing stores between ordnance establishments and units . .		4,45,000		4,50,000
(22) Movement of mechanical transport stores and vehicles .		1,33,000		3,10,300
(23) Movement of stores, miscellaneous		1,00,000		1,40,000
(24) Empty haulage charges . .		1,00,000		1,00,000
(25) Maintenance, depreciation and construction charges on military stock and accounting charges .		3,70,000		3,75,000
TOTAL MINOR HEAD (*d*) . .	1,00,09,302	94,46,870	1,00,60,000	98,52,820
Carried over .	1,41,75,891	1,33,42,240	1,40,07,000	1,38,14,790

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs	Rs.
Brought forward	1,41,75,981	1,33,42,240	1,40,07,000	1,38,14,790
SUB-HEAD A.—TRANSPORTATION —*concld.*				
MINOR HEAD (*e*)—TOUR EXPENSES OF THE G. Os. C.-IN-C., COMMANDS	99,831	94,600	95,000	90,000
MINOR HEAD (*f*)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements including those connected with moves overseas.		33,000		30,000
(2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruction		55,000		40,000
(3) Furlough of Indian officers and other ranks and enrolled followers		19,350		12,350
(4) Other movements, personnel, all other services		29,000		25,000
(5) Movement of stores under instruction of Director of contracts .		60,000		50,000
(6) Movement of Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units		7,000		6,000
(7) Mechanical transport stores and vehicles		7,000		7,000
(8) Ordnance stores between ordnance establishments and to and from units		30,000		25,000
(9) Miscellaneous stores including medical		10,000		5,000
Deduct—Charges for Auxiliary and Territorial Forces .		*350*		*350*
TOTAL MINOR HEAD (*f*) . .	5,26,819	2,50,000	2,10,000	2,00,000
MINOR HEAD (*g*)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS)	2,10,960	1,70,360	1,90,000	1,73,810
MINOR HEAD (*h*)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS	15,69,701	14,94,800	14,25,000	14,51,400
MINOR HEAD (*i*)—LEAVE PASSAGE CONCESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE).	1,27,783	1,35,000	1,35,000	1,30,000
	1,67,11,075	1,54,87,000	1,60,62,000	1,58,60,000
Deduct—Transfer from the Defence Reserve Fund	..	*29,000*	..	*1,20,000*
TOTAL SUB-HEAD A. . .	1,67,11,075	1,54,58,000	1,60,62,000	1,57,40,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT SUPPLY OF WELL WATER AND ROAD WARRANTS.				
MINOR HEAD (*a*)—HIRED TRANSPORT.	9,83,910	5,90,000	5,98,000	6,29,000
MINOR HEAD (*b*)—SUPPLY OF WELL WATER:				
Detailed heads—				
(1) Hire of bullocks . . .		..		
(2) Temporary labour and maintenance of carts, drinking water.		55,000		50,000
TOTAL MINOR HEAD (*b*) . .	51,253	55,000	50,000	50,000
MINOR HEAD (*c*)—ROAD WARRANTS.	1,13,154	1,10,000	90,000	90,000
TOTAL SUB-HEAD B. . .	11,48,317	7,55,000	7,38,000	7,69,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS.				
MINOR HEAD (*a*)—CONSERVANCY.				
Detailed heads—				
(1) Conservancy charges paid to Cantonment authorities . .				
(2) Other conservancy charges in Cantonment stations .		15,42,000		15,39,000
(3) Other conservancy charges in non-cantonment stations . .				
TOTAL MINOR HEAD (*a*) . .	16,07,838	15,42,000	15,47,000	15,39,000
MINOR HEAD (*b*)—HOT WEATHER ESTABLISHMENTS.	63,516	65,000	58,000	64,000
MINOR HEAD (*c*)—ADMINISTRATION OF NON-CANTONMENT STATIONS . .	18,329	17,000	17,000	17,000
MINOR HEAD (*d*)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		4,03,590		4,30,930
Deduct—				
(*i*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		*22,890*		*28,230*
(*ii*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaranteed lines connections through the Army guaranteed lines . .				
(*iii*) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephone at the R. A. F. Aerodromes .		*2,700*		*2,700*
TOTAL MINOR HEAD (*d*) . .	4,08,694	3,78,000	3,80,000	4,00,000
	20,98,377	20,02,000	20,02,000	20,20,000
Deduct—Transfer from the Defence Reserve Fund . . .	..	*2,000*	..	..
TOTAL SUB-HEAD C	20,98,377	20,00,000	20,02,000	20,20,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATION.

Minor Head (a)—Conservancy—

(1) Military areas in Cantonment stations are not subject to taxation. In lieu thereof, the removal and disposal of conservancy is paid for by arrangement with the Cantonment authority.

(2) In non-cantonment military stations the military authorities are responsible for the conservancy of their own areas and for the removal and disposal system.

Minor Head (b)—Hot weather establishments—

Hand-pulled punkhas are only provided in very hot stations by the M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided, expenditure under this head automatically decreases.

MAIN HEAD 7.—TRANSPORTATION. CONSERVANCY.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS				
Detailed heads—				
(1) Incidental and miscellaneous expenses		1,93,000		1,89,000
(2) Maintenance of war graves		..		..
	2,23,986	1,93,000	19,35,000	1,89,000
Deduct—Transfer from the Defence Reserve Fund	..	*13,000*	..	..
TOTAL SUB-HEAD D.	2,23,986	1,80,000	19,35,000	1,89,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Sub-Head D.—Miscellaneous.—Expenditure provided under this sub-head is of a fluctuating nature.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ENGLAND.				
(a) Sea Transport charges.		55,00,000		73,60,000
(b) Concession passage .		3,56,000		3,40,000
(c) Land transport . .		28,000		30,000
(d) Embarkation and Transport Staff—				
(1) Pay, officers .		8,000		8,000
(2) Pay, other ranks.		18,000		18,000
(e) Miscellaneous . .		8,000		8,000
(f) Passages to India and leave concession passages —other than manufacturing establishments .		16,000		16,000
(g) Publications and miscellaneous . . .		1,70,000		1,48,000
(h) Unemployed pay of surplus Indian Army officers. . .		16,00,000		..
TOTAL SUB-HEAD E.—ENGLAND . .	94,70,995	77,04,000	99,14,000	79,28,000
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE.	—53,022	..	—51,000	..
TOTAL EXPENDITURE—MAIN HEAD 7 . .	2,95,99,728	2,60,97,000	3,06,00,000	2,66,46,000

HOT WEATHER ESTS. AND MISCELLANEOUS —*contd.*

RECEIPTS.	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimates 1937-38. Rs.	Budget. Estimate, 1938-39. Rs.
Sub-Head A.—Transportation.				
(1) Contribution from other departments or Governments for leave passages in respect of military officers and others temporarily or permanently employed under them . .		1,05,000		2,00,000
(2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers .		18,000		17,000
(3) Receipts on account of refund of passages paid in previous years to civilian officers		3,000		2,000
(4) Recoveries of table money, etc. . .		30,000		30,000
(5) Miscellaneous . .		5,65,000		5,01,000
(6) Indian troop service .		1,00,000		1,40,000
TOTAL SUB-HEAD A .	9,74,364	8,21,000	9,00,000	8,90,000
Sub-Head B.—Hired Transport and supply of well water .	446	..	..	..
Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment Stations.				
Minor Head (*a*).—Conservancy.	..	10,000	..	10,000
Minor Head (*c*).—Administration of Non-Cantonment stations.				
Miscellaneous . .		16,000		20,000
TOTAL SUB-HEAD C .	23,298	26,000	26,000	30,000
Sub-Head D.—Miscellaneous—				
Miscellaneous . .		21,000		30,000
TOTAL SUB-HEAD D .	36,017	21,000	35,000	30,000

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*concld.*				
Sub-Head E.—England.				
(1) Receipts in connection with the transport of troops . . .		72,000		72,000
(2) Receipts in connection with concession passages		1,28,000		1,28,000
(3) Miscellaneous .		..		..
(4) Recoveries of over-payments . . .		..		..
TOTAL SUB-HEAD E.—ENGLAND .	2,55,424	2,00,000	4,69,000	2,00,000
Sub-Head F.—Exchange.	—1,350	..	—3,000	..
TOTAL RECEIPTS—MAIN HEAD VII . .	12,88,199	10,68,000	14,27,000	11,50,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*concld.*

EXPLANATIONS.

MAIN HEAD 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES).

SUMMARY OF ESTIMATES.

Sub-Head.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Works	1,19 98,117	...	1,19,98,117	1,34,35,000	...	1,34,35,000	1,16,33,000	...	1,16,33,000	1,44,10,000	...	1,44,10,000
B.—Maintenance—Buildings, Communications, etc.	92,43,029	...	92,43,029	92,27,000	...	92,27,000	92,00,000	...	92,00,000	93,42,000	...	93,42,000
C.—Maintenance and operation installations	45,35,533	...	45,35,533	41,69,000	...	41,69,000	43,50,000	...	43,50,000	43,61,000	...	43,61,000
D.—General Charges	28,35,122	...	28,35,122	27,06,000	...	27,06,000	27,70,000	...	27,70,000	27,20,000	...	27,20,000
E.—Establishment	67,49,422	...	67,49,422	67,58,000	...	67,58,000	67,00,000	...	67,00,000	70,60,000	...	70,60,000
F.—Tools and Plant	3,56,091	...	3,56,091	3,95,000	..	3,95,000	3,60,000	...	3,60,000	4,35,000	...	4,35,000
G.—Stores (excluding expenditure in England)	—5,80,678	...	—5,80,678	3,12,000	...	3,12,000	3,12,000	...	3,12,000	5,48,000	...	5,48,000
H.—*Deduct*—English cost of Stores	*1,03,083*	...	*1,03,083*	*3,22,000*	...	*3,22,000*	*4,00,000*	...	*4,00,000*	...	...	...
Q.—M. E. S. Advances	52,135	...	52,135	...	...	...	—57,000	...	—57,000	...	...	...
Receipts	...	32,92,619	—32,92,619	..	34,56,000	—34,56,000	...	35,39,000	—35,39,000	...	43,69,000	—43,69,000
J.—England	4,93,795	364	4,93,431	7,24,000	1,000	7,23,000	7,64,000	1,000	7,63,000	4,17,000	1,000	4,16,000
K.—Exchange	—2,658	—1	—2,657	...	...	...	—4,000	...	—4,000	...	...	
	3,55,76,825	32,92,982	3,22,83,843	3,74,04,000	34,57,000	3,39,47,000	3,56,28,000	35,40,000	3,20,88,000	3,92,93,000	43,70,000	3,49,23,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	*53,90,000*	...	*53,90,000*	...	...	...	*34,22,000*	...	*34,22,000*
Total	3,55,76,825	32,92,982	3,22,83,843	3,20,14,000	34,57,000	2,85,57,000	3,56,28,000	35,40,000	3,20,88,000	3,58,71,000	43,70,000	3,15,01,000

EXPLANATIONS.

The buildings, roads and other works required for purposes of the defence of India and the receipts connected therewith are dealt with under the head 8/VIII.—Military Engineer Services.

2. The Military Engineer Services are responsible for the execution and maintenance of engineer services required by the Army in India and all duties connected therewith, except in certain outlying military stations which are in charge of the local Public Works Department. The Military Engineer Services are also charged with the construction, etc., of all works for the Royal Air Force, for Army Ordnance and Clothing Factories and such works as are entrusted to them in respect of the Royal Indian Navy.

They may also undertake engineer services on behalf of private persons and bodies, Local Governments and Administrations and other departments of the Government of India under proper authority. As there is no executive branch of the Public Works Department in the tribal areas of the North-West Frontier Province and in Baluchistan, the Military Engineer Services perform the functions of the Public Works Department in respect of all civil works expenditure in those areas under the orders of H.E. the Governor and the Agent to the Governor General. For this purpose the Chief Engineer in the Northern Command is *ex-officio* Secretary in the Public Works Department to the Governor in respect of trans-border areas. Similarly, the Chief Engineer, Western Command is *ex-officio* Secretary in the Public Works Department to the Hon'ble the Agent to the Governor General, Resident and Chief Commissioner in Baluchistan.

3. The Military Engineer Services are divided into four branches, *viz.*, "Buildings and Roads", "Electrical and Mechanical", "Furniture and Stores" and "Technical examination of works" with the following responsibilities—

(*a*) *Buildings and Roads.*—The design, construction, inspection and maintenance of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges.

(*b*) *Electrical and Mechanical.*—The design, construction, maintenance and operation of installations for the supply of electric energy, water, and ice, and such other duties in connection with machinery as may be ordered and the disposal of surplus machinery, etc., through the central army agency.

(*c*) *Furniture and Stores.*—The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments, also the disposal of surplus articles through the central army agency.

(*d*) *Technical examination of works.*—Technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

(*e*) *Miscellaneous.*—The payment of purchase money or rent for land, buildings and railway sidings.

4. Ordinarily, all administrative authorities (Military or Civil) competent to accord approval to the execution of engineer services have an engineer adviser to assist them in this duty. Usually the engineer adviser belongs to the engineer service charged with the execution of the work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil), administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned. The Military Engineer Services or Public Works Department are then responsible for technical sanction, execution and accounting, in accordance with the rules of their respective services.

5. Expenditure in the Military Engineer Services is incurred by the Engineer-in-Chief under the control of the Quartermaster-General in India.

6. The Military Engineer Services are organised by Commands under the administration of Chief Engineers, and in executive districts (corresponding with military districts) in charge of Commanders, Royal Engineers. Each District is divided into Divisions in charge of Garrison Engineers whose areas are further divided into sub-divisions in charge of sub-Divisional Officers

EXPLANATIONS.

The increase of Rs. 10 lakhs as compared with budget 1937-38 is due mainly to mechanisation of certain British Cavalry and Infantry units (26 lakhs) larger regrants for works in progress etc. (7·5 lakhs), increased provision for normal M.E.S. expenditure (4·5 lakhs) partly counterbalanced by reduced provision for new measures (28 lakhs) .* The total amount included for regrants is Rs. 23·92 lakhs.

Sub-Head A.—Works.—The provision under this head represents capital outlay on an accepted programme of normal and special works and includes a reserve for unforeseen expenditure. The amount of regrant included under this head is 19·69 lakhs.

Sub-Head B.—Maintenance, Buildings, Communications etc.—The requirements under this head are calculated on fixed percentages on the value of buildings and certain fixed charges for the maintenance of roads. The increase of Rs. 1·15 lakhs is mainly due to revised system of budgeting for special repairs (formerly called renewals) costing less than Rs. 20,000 in each case and to normal fluctuations.

Sub-Head C.—Maintenance and Operation—Installations etc.—The increase of 1·92 lakhs is mainly due to the provision of certain new water supply and electrical installations.

Sub-Head E.—Establishment.—The increase of Rs. 3·02 lakhs is mainly due to (i) the employment of 8 additional surveyors of works and 1 Superintending Surveyor of works and consulting Architect at A. H. Qrs. and the decision to charge this head with the pay of officers of the normal M. E. S. cadre employed on Quetta Reconstruction whose pay was hitherto charged to Main Head 12—Quetta Reconstruction (ii) the appointment of architectural draftsman and (iii) fall in credits owing to reduction in the rates of departmental charges to be levied on work done for Ordnance and Clothing Factories.

Sub Head F.—Tools and Plant.—The increase of ·40 lakh is mainly due to the provision of four cement testing laboratories.

Sub-Head G.—Stores.—The provision of 5·48 lakhs is made up of (i) regrant for the replacement of mobilisation stores issued to Waziristan Operations etc. (4·23) lakhs and (ii) new money for mobilization stores (1·50 lakhs) partly counterbalanced by an anticipated decrease in exsisting stock.

Sub-Head J.—England.—The decrease of Rs. 3·07 lakhs is mainly due to the revised system of budgeting for English stores whereby the cost of such stores will be adjusted in the Indian portion of the accounts instead of in the accounts of the High Commissioner.

Receipts.

Main Head VIII—Military Engineer Services.—The increase of Rs. 9·13 lakhs is mainly due to larger transfer from Land Sales Suspense Account (8·53) and other normal fluctuations.

EXPLANATIONS.

MAIN HEAD 8.— MILITARY ENGINEER

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—WORKS—				
MINOR HEAD (*a*).—ACCOMMODATION—				
Detailed heads—				
(1) Officers' quarters and messes.		20,57,600		17,93,400
(2) British troops . . .		18,03,850		43,16,000
(3) Indian troops . . .		14,40,090		24,63,030
(4) Miscellaneous units . .		6,69,090		6,20,500
(5) Auxiliary and Territorial Forces		..		..
TOTAL MINOR HEAD (*a*) .	59,53,860	59,70,630		91,92,930
MINOR HEAD (*b*)—HOSPITALS—				
Detailed heads—				
(1) British		37,000		40,000
(2) Indian		1,77,700		3,09,720
TOTAL MINOR HEAD (*b*) . .	4,41,171	2,14,700		3,49,720
MINOR HEAD (*c*).—BUILDINGS FOR DEPOTS, ETC.—				
Detailed heads—				
(1) Training and educational institutions . . .		83,500		1,03,000
(2) Ordnance Depots .		1,54,500		71,600
(3) Ordnance Inspection .		21,000		21,600
(4) Royal Indian Army Service Corps Depots .		12,36,000		1,81,980
(5) Medical Store Depots .		..		..
TOTAL MINOR HEAD (*c*) .	5,43,417	14,95,000		3,78,180
Carried over .	69,38,448	76,80,330		99,20,830

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	69,38,448	76,80,330		99,20,830
SUB-HEAD A.—WORKS—*contd.*				
MINOR HEAD (*d*).—SPECIAL WORKS—				
Detailed heads—				
(1) Defences		5,83,580		1,50,000
(2) Mobilisation		4,500		18,520
(3) Miscellaneous . . .		14,48,600		12,01,000
TOTAL MINOR HEAD (*d*) . .	7,38,434	20,36,680		13,69,520
MINOR HEAD (*e*).—LANDS, COMMUNICATIONS AND DRAINAGE—				
Detailed heads—				
(1) Lands		12,800		12,000
(2) Military roads in cantonments		..		..
(3) Military roads *ex*-cantonments		41,900		..
(4) Railway sidings . . .		..		..
(5) Drainage		..		1,00,000
(6) Conservancy . . .		1,95,000		1,07,000
TOTAL MINOR HEAD (*e*) .	1,21,486	2,49,700		2,19,000
MINOR HEAD (*f*).—FURNITURE.	8,75,869	4,19,920		3,54,180
Carried over .	86,74,237	1,03,86,630		1,18,63 530

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Brought forward .	86,74,237	1,03,86,630		1,18,63,530
SUB-HEAD A.—WORKS—*concld.*				
MINOR HEAD (*g*).—INSTALLATIONS.				
Detailed heads—				
(1) Water supply . . .		8,45,250		7,59,770
(2) Electrical		2,05,000		4,02,700
(3) Ice		..		..
(4) Miscellaneous machinery .		..		..
TOTAL MINOR HEAD (*g*) . .	12,94,074	10,50,250		11,62,470
MINOR HEAD (*h*).—MINOR WORKS	19,69,058	16,63,120		10,93,000
MINOR HEAD (*i*).—LOSSES.				
Detailed heads—				
(1) Loss of cash . . .		..		..
(2) Other losses . . .		..		..
TOTAL MINOR HEAD (*i*) .	60,748	..		..
Anti-malarial measures . .		75,000		75,000
Preliminary expenditure on accepted projects . . .		60,000		30,000
Reserve at Army headquarters for unforeseen expenditure .		2,00,000		1,86,000
	1,19,98,117	1,34,35,000		1,44,10,000
Deduct—Transfer from the Defence Reserve Fund	..	*50,78,000*		*28,49,000*
TOTAL SUB-HEAD A.—WORKS .	1,19,98,117	83,57,000	1,16,33,000	1,15,61,000

SERVICES (INCLUDING STORES)— *contd.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (*a*).—MILITARY BUILDINGS—				
Detailed heads—				
(1) Expenditure		52,12,000*		54,40,360*
(2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government		*2,000*		*2,000*
TOTAL MINOR HEAD (*a*)		52,10,000		54,38,360
MINOR HEAD (*b*).—MILITARY ROADS IN CANTONMENTS		10,57,000		10,16,000
MINOR HEAD (*c*).—MILITARY ROADS *ex*-CANTONMENTS		9,85,000		9,77,000
MINOR HEAD (*d*).—FURNITURE		9,18,000		9,12,290
MINOR HEAD (*e*).—MISCELLANEOUS—				
Detailed heads—				
(1) Expenditure		10,57,000		9,98,350
(2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government		..		..
TOTAL MINOR HEAD (*e*)		10,57,000		9,98,350
TOTAL SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	92,43,029	92,27,000	92,00,000	93,42,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (*a*).—WATER SUPPLY—				
Detailed heads—				
(1) Expenditure		16,75,000		17,07,510
(2) *Deduct*—Recoveries from other departments of the Central Government		*1,35,000*		*1,38,000*
(3) *Deduct*—Recoveries for Water Supplied to Cantonments		*9,83,000*		*9,62,000*
TOTAL MINOR HEAD (*a*)		5,57,000		6,07,510
MINOR HEAD (*b*).—ELECTRICAL—				
Detailed heads—				
(1) Expenditure		34,98,000		36,15,490
(2) *Deduct*—Recoveries from other departments of the Central Government		*1,90,000*		*1,76,000*
TOTAL MINOR HEAD (*b*)		33,08,000		34,39,490
Carried over		38,65,000		40,47,000

*This Comprises—

	1937-38.	1938-39.
(1) Maintenance of buildings including water supply fixtures, etc.	43,57,000	47,15,360
(2) Maintenance of internal electrical installations.	8,55,000	7,25,000

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—*concld.*				
Brought forward		38,65,000		40,47,000
MINOR HEAD (*c*).—ICE		15,000		21,000
MINOR HEAD (*d*).—MANUFACTURES		..		..
MINOR HEAD (*e*).—WORKSHOPS		..		..
MINOR HEAD (*f*).—MISCELLANEOUS MACHINERY		40,000		41,000
MINOR HEAD (*g*).—RENEWALS		2,33,000		2,37,000
MINOR HEAD (*h*).—TELEPHONES		16,000		15,000
TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALALTIONS	45,35,533	41,69,000	43,50,000	43,61,000
SUB-HEAD D.—GENERAL CHARGES.				
MINOR HEAD (*a*).—RENT FOR HIRED BUILDINGS—				
Detailed heads—				
(1) Expenditure		17,06,000		17,27,670
(2) *Deduct*—Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease		..		..
TOTAL MINOR HEAD (*a*)		17,06,000		17,27,670
MINOR HEAD (*b*).—RENT FOR LAND		1,12,000		1,00,000
MINOR HEAD (*c*).—RATES AND TAXES		3,78,000		3,84,330
Payments on account of compensation for quarters, etc.				
MINOR HEAD (*d*).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS		2,81,000		2,84,000
MINOR HEAD (*e*).—CARE OF VACANT BUILDINGS		1,53,000		1,54,000
MINOR HEAD (*f*).—MISCELLANEOUS		76,000		70,000
MINOR HEAD (*g*).—Unclassified charges.		..		..
TOTAL SUB-HEAD D.—GENERAL CHARGES.	28,35,122	27,06,000	27,70,000	27,20,000
SUB-HEAD E.—ESTABLISHMENTS.				
Detailed heads—				
(1) Pay of officers		29,77,000		31,57,000
(2) Pay of engineering, Surveyor's Assistants clerical, drawing and menial establishments—Permanent		27,22,000		27,74,000
(3) Pay of engineering, Surveyor's Assistants, clerical drawing and menial establishments Temporary		9,16,000		8,87,000
(4) Transportation charges		5,77,000		5,71,000
(5) Payment for printing and stationery		1,63,000		1,63,000
(6) Telephones		41,000		41,000
(7) Miscellaneous		2,49,000		2,49,000
(8) Payments to other departments		42,000		54,000
(9) Credits from other departments		*9,29,000*		*8,36,000*
TOTAL SUB-HEAD E.—ESTABLISHMENTS	67,49,422	67,58,000	67,00,000	70,60,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (*a*)—MILITARY ENGINEER SERVICE EXPENDITURE		4,66,000		5,05,000
Detailed Heads—				
(1) New supplies				
(2) Repairs, renewels, carriage, etc. .				
MINOR HEAD (*b*)—PAYMENTS TO OTHER DEPARTMENTS . .		4,000		4,000
MINOR HEAD (*c*)—CREDITS FROM OTHER DEPARTMENTS . .		*75,000*		*74,000*
TOTAL SUB-HEAD F.—TOOLS AND PLANT .	3,56,091	3,95,000	3,60,000	4,35,000
SUB-HEAD G.—STORES . .		3,12,000		5,48,000
Deduct—Transfer from the Defence Reserve Fund		*62 000*		*5,73,000*
TOTAL SUB-HEAD G.—STORES . .	—5,80,678	2,50,000	3,12,000	—25,000
SUB-HEAD H.—*DEDUCT ENGLISH COST OF STORES* . . .	*1,03,083*	*3,22,000*	*4,00,000*	..
SUB-HEAD Q.—M. E. S. ADVANCES.	52,135	..	—57,000	..
SUB-HEAD J.—ENGLAND.				
(1) Pay and allowance of officers .		1,84,000		1,60,000
(2) Other charges		1,32,000		1,54,000
(3) Leave and Deputation salaries, etc.		16,000		16,000
(4) Sterling overseas pay . .		70,000		87,000
(5) Stores for India		3,22,000		..
Deduct—Transfer from the Defence Reserve Fund		7,24,000 *2,50,000*		4,17,000
TOTAL SUB-HEAD J.—ENGLAND .	4,93,795	4,74,000	7,64,000	4,17,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores		..		..
(2) Establishments		..		..
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE . .	—2,658	..	—4,000	..
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES .	3,55,76,825	3,20,14,000	3,56,28,000	3,58,71,000

MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA:				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		7,31,000		7,72,000
(2) Furniture		44,000		47,000
(3) Internal electrical installations and hire of fans		24,000		27,000
(4) Miscellaneous		13,000		15,000
	9,32,368	8,12,000	8,50,000	8,61,000
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		2,08,000		2,29,000
(2) Electric energy		10,06,000		10,49,000
	13,53,223	12,14,000	12,00,000	12,78,000
SUB-HEAD C.—SALES OF GOVERNMENT PROPERTY	1,61,846	1,26,000	1,75,000	1,50,000
SUB-HEAD D.—MISCELLANEOUS	2,81,383	2,32,000	3,00,000	2,39,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT	5,10,737	7,94,000	8,89,000	16,47,000
SUB-HEAD F.—RECEIPTS FROM THE HASTINGS MILITARY LAND SUSPENSE ACCOUNT	53,062	2,78,000	1,25,000	1,94,000
Sub-Head G.—England—				
Miscellaneous		1,000		1,000
TOTAL SUB-HEAD G.—ENGLAND	364	1,000	1,000	1,000
Sub-Head H.—Exchange	—1	..	..	..
TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES	32,92,982	34,57,000	35,40,000	43,70,000

SERVICES—*concld.*

MAIN HEAD 9/IX.—AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STAFF AT ARMY HEADQUARTERS; COMMANDS, DISTRICTS AND BRIGADES . .	1,29,945		1,29,945	1,04,000	..	1,04,000	1,04,000	...	1,04,000	1,03,000	...	1,03,000
B.—AUXILIARY FORCE	39,79,794	...	39,79,794	36,48,000	...	36,48,000	36,00,000	...	36,00,000	36,26,000	...	36,26,000
C.—TERRITORIAL FORCE—												
(*a*) Normal charges	12,95,239	...	12,95,239	12,25,000	..	12,25,000	12,52,000	...	12,52,000	12,70,000	...	12,70,000
(*b*) Civil grant	9,07,058	...	9,07,058	8,95,000	..	8,95,000	8,77,000	...	8,77,000	7,81,000	...	7,81,000
RECEIPTS	...	16,153	—16,153	..	18,000	—18,000	...	18,000	—18,000	...	18,000	—18,000
TOTAL	63,12,036	16,153	62,95,883	58,72,000	18,000	58,54,000	58,33,000	18,000	58,15,000	57,80,000	18,000	57,62,000

EXPLANATIONS.

1. *Sub-Head A.*—Represents a proportion of the charges on account of the staffs employed at Army Headquarters, Commands, Districts and Brigade headquarters in connection with Auxiliary and Territorial Force duties (excluding proportionate charges in respect of the units whose expenditure is debitable to Civil Grant).

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act, 1920. This Force is the successor of the Indian Volunteer Force, which in 1917 gave place to the Indian Defence Force in which service was obligatory for the period of the war.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 18,000 of all ranks.

Pay is drawn at special Auxiliary Force rates, and subject to fulfilment of the complete obligation, a bonus equivalent to the pay earned is also admissible.

Annual training periods are as follows:—

Active Class (excluding Railway units).

Recruits	(Days)	32
Trained soldiers	„	16
Railway units—		
Recruits	„	16
Trained soldiers:—		
Officers and N. C. Os.	„	12
Privates	„	8

In addition, all including reservists are required to complete a musketry course

Permanent staffs, per unit, normally consist of:—

1 Adjutant.

1 Acting Regimental Sergeant Major.

1 Acting Regimental Quartermaster Sergeant.

1 Staff Sergeant Instructor per company, squadron, etc.

3. *Indian Territorial Force.*—The Indian Territorial Force is constituted by the Indian Territorial Force Act, 1920.

The Force consists of:—

	Establishment.
17 Provincial Battalions which are apportioned to the various Provinces.	11,556
4 Urban Units (one of these is wasting and does no training)	1,384
10 University Training Corps units	4,379
Indian Territorial Force, Medical Branch	100

The Provincial Battalions are intended to form a second line to the regular Indian Army and their liability for military service is, therefore, a general one, *i.e.*, they may be employed anywhere within the limits of India, and in an emergency, beyond those limits by a special order of the Governor General in Council. The liability of Urban Units is confined to the Province in which located, while the University Training Corps are purely educational and have no liability for military service.

Pay is as for the Indian Army with the exception of King's commissioned officers who draw British Service rates of pay. Members of Urban units are also eligible for a bounty of Rs. 30 on completion of training, and these units further draw a capitation grant for each efficient member.

Training is carried out as follows:—

(*i*) *Provincial units.*—Recruit training . . . . . 1 month.
Annual training . . . . . 1 month.
Additional annual training (13 units) . . 1 month.

Cadre training of about two months duration may be carried out by all units as funds permit.

(*ii*) *Urban units*—
Preliminary (recruits) training . . . . . 32 days.
Annual training . . . . . 16 days.

(*iii*) University Training Corps units—

78 hours drill in the first six months after enrolment and thereafter 2 hours per week during a university term, and to be embodied in camp for a period not exceeding 15 days during the year.

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

Provincial Battalions—4	British officers.
2	Indian officers.
8	Indian non-commissioned officers (for the training period.)
Urban Units . .	As for Auxiliary Force, India (Indian Non-commissioned officers).
University Training Corps.—As for Auxiliary Force, India.	

The charges pertaining to all University Training Corps, all units of the Urban Infantry and certain selected Provincial battalions of the Indian Territorial Force are met from the special grant for the expansion of the territorial forces.

The decrease of Rs. ·92 lakh as compared with Budget 1937-38 is due mainly to the exclusion from this head of provision for works and other miscellaneous charges relating to Head 9-C(*b*) Civil grant.

EXPLANATIONL.

MAIN HEAD 9/IX—AUXILIARY

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		INDIA.				
		SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES.				
		Detailed heads—				
		(1) Pay of officers . .		57,800		56,400
		(2) Pay and allowances of establishments .		39,750		40,200
		(3) Transportation .		6,450		6,400
		TOTAL SUB-HEAD A. .	1,29,945	1,04,000	1,04,000	1,03,000
		SUB-HEAD B.—AUXILIARY FORCE.				
		Detailed heads—				
43	43	(1) Pay of officers .		5,79,690		5,20,000
185	186	(2) Pay of British other ranks . . .		6,84,000		7,03,270
		(3) Pay of members under training . .		12,88,400		13,30,000
		(4) Pay of watchers .		49,500		49,630
		(5) Pay of establishments other than watchers.		3,55,000		3,60,000
		(6) Kit and clothing allowances . .		18,000		18,000
		(7) Transportation of members under training and of unit stores for normal or training purposes . .		2,03,410		2,03,000
		(8) Transportation of officers, B. O. Rs., watchers and other establishments .		1,50,000		1,47,100
		(9) Training grant . .		1,60,000		1,55,000
		(10) Miscellaneous . .		1,60,000		1,40,000
		TOTAL SUB-HEAD B .	39,79,794	36,48,000	36,00,000	36,26,000

AND TERRITORIAL FORCES—*contd.*

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—TERRITORIAL FORCE.				
		Minor Head (*a*) Normal charges.				
		Detailed heads—				
50	52	(1) Pay of officers		4,50,000		3,83,000
26	26	(2) Pay of Indian officers and Indian other ranks . . .		40,000		40,000
		(3) Pay of members under training . .		4,73,000		5,94,000
		(4) Pay of establishments		55,000		55,000
		(5) Kit and clothing allowances . .		8,000		8,000
		(6) Transportation .		1,20,750		1,18,950
		(7) Training grant .		24,050		24,050
		(8) Miscellaneous .		54,200		47,000
		Minor Head (*a*) .	12,95,239	12,25,000	12,52,000	12,70,000
		Carried over	12,95,239	12,25,000	12,52,000	12,70,000

MAIN HEAD 9/IX.—AUXILIARY

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	12,95,239	12,25,000	12,52,000	12,70,000
		SUB-HEAD C.—TERRITORIAL FORCE—*concld.*				
		Minor Head (b) Civil grant.				
21 49	27 49	(1) Pay of officers . . (2) Pay of Indian officers and British and Indian other ranks . . (3) Pay of members under training . . (4) Pay of establishments (5) Kit and clothing allowances. . . (6) Transportation . . (7) Training grant . . (8) Miscellaneous . .		8,95,000*		7,81,000*
		TOTAL MINOR HEAD (b) .	9,07,058	8,95,000	8,77,000	7,81,000
		TOTAL SUB-HEAD C. .	22,02,297	21,20,000	21,29,000	20,51,000
		TOTAL EXPENDITURE—MAIN HEAD 9 . . .	63,12,036	58,72,000	58,33,000	57,80,000
		RECEIPTS.				
		(1) Miscellaneous . .		18,000	18,000	18,000
		Total Receipts Main Head IX. .	16,153	18,000	18,000	18,000

* The total provision for expenditure to be met out of the Civil Grant is Rs. 9,98,000. The sum of Rs. 7,81,000 provided under this minor head represents expenditure other than on stores, and works and other miscellaneous expenditure, such as medical, leave, passage, etc., provision for which has been made under the relevant heads.

A sum of Rs. 1,36,500 has been provided for the staffs at Army headquarters, commands, districts and brigades employed on auxiliary and territorial forces. The details of the amount to be adjusted under Head 9-A and C (*b*) are as follows :—

	Total expenditure adjustable under Head 9.	Amount adjustable under Sub-head A.	Amount adjustable under minor heads C (*b*).
	Rs.	Rs.	Rs.
Pay of officers	74,710	56,400	18,310
Pay and allowances of establishments .	53,290	40,200	13,090
Transportation	8,500	6,400	2,100
Total .	1,36,500	1,03,000	33,500

AND TERRITORIAL FORCES—*concld.*

EXPLANATIONS.

MAIN HEAD 10/X.--ROYAL AIR FORCE (INCLUDING STORES).

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Squadrons and Staff at Group, Wing Stations, Wing Headquarters, R. A. F. Hill Depot and Indian Air Force	35,01,311	...	35,01,311	35,07,000	...	35,07,000	35,22,000	...	35,22,000	37,89,000	...	37,89,000
B.—Educational, etc., Establishments and R. A. F. Medical Service, Depots, etc.	27,25,391	...	27,25,391	26,63,000	...	26,63,000	27,17,000	...	27,17,000	27,93,000	...	27,93,000
C.—Royal Air Force Headquarters	7,89,231	...	7,89,231	8,03,000	...	8,03,000	8,13,000	...	8,13,000	8,09,000	...	8,09,000
D.—Purchase and sale of stores	16,37,205	98,025	15,39,180	16,09,000	1,29,000	14,80,000	39,28,000	1,00,000	38,28,000	40,51,000	1,14,000	39,37,000
E.—Miscellaneous	1,64,625	25,583	1,39,042	1,75,000	40,000	1,35,000	1,55,000	43,000	1,12,000	1,90,000	71,000	1,19,000
F.—Works expenditure	10,84,752	31,147	10,53,605	13,37,000	26,000	13,11,000	13,10,000	33,000	12,77,000	23,82,000	29,000	23,53,000
ENGLAND	75,71,067	43,430	75,27,637	91,74,000	27,000	91,47,000	72,00,000	39,000	71,61,000	76,53,000	30,000	76,23,000
EXCHANGE	—42,534	—248	—42,286	...	...	...	—37,000	...	—37,000	...	...	...
	1,74,31,048	1,97,937	1,72,33,111	1,92,68,000	2,22,000	1,90,46,000	1,96,08,000	2,15,000	1,93,93,000	2,16,67,000	2,44,000	2,14,23,000
Deduct—Transfer from the Defence Reserve Fund				*4,19,000*	...	*4,19,000*	...	...	...	*14,49,000*	...	*14,49,000*
TOTAL HEAD 10/X	1,74,31,048	1,97,937	1,72,33,111	1,88,49,000	2,22,000	1,86,27,000	1,96,08,000	2,15,000	1,93,93,000	2,02,18,000	2,44,000	1,99,74,000

EXPLANATIONS.

The budget for 1938-39 provides for the following establishments :—

Royal Air Force.—250 British Royal Air force officers, 2 M. E. S. officers, 1 Indian meterorologist, 2 officer supervisors, 1,859 British airmen, 1 Indian officer, 3 Indian other ranks, 306 Indian artificers, 116 Indian mechanical transport drivers, 185 civilian clerks, storekeepers and draftsmen, 23 British clerks and 11 Indian clerks of Indian Army Corps of clerks, 3 clerks, Indian Hawai sepoys, 6 school mistresses, 8 language teachers and 787 followers, in addition 4 British and 3 Indian clerks of I. A. C. C. upto 31st August 1938.

Indian Air Force.—7 British officers, 11 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 35 British airmen, 75 Indian airmen, 7 Indian mechanical transport drivers, 25 Indian apprentices and 46 Indian followers.

The following are the units of the air forces in India :—

Headquarters, Royal Air Force, Simla—Delhi.

Group headquarters, at Peshawar having under its administration 2 wing stations, each comprising 1 station headquarters and 2 bomber squadrons, at Risalpur and Kohat.

1 Wing headquarters, at Chaklala with two army co-operation squadrons—1 at Chaklala with a detached flight at Miranshah and 1 at Peshawar—under its administration

1 Army co-operation squadron temporarily located at Karachi, with a detached flight at Fort Sandeman directly under the administration of the Headquarters, Royal Air Force.

1 Station headquarters at Ambala with 1 Army co-operation squadron and headquarters and 1 flight of the Indian Air Force under its administration.

1 flight of the Indian Air Force will be located at Peshawar and a third flight will form at Karachi.

Aircraft depot at Drigh Road.

Aircraft park including a bomber transport flight at Lahore.

Besides the above, there is a hill depot, open at Lower Topa, Murree hills, during the summer months only.

2. The duties and functions of these units are :—

The Headquarters, Royal Air Force, controls the operation, training and administration of the whole of the Royal Air Force and Indian Air Force in India.

The Group Headquarters, Peshawar, commands Nos. 1 and 2 Indian Wing Stations at Kohat and Risalpur, exercises operational control and co-ordinates the work of these two stations. The function of the Station Headquarters is to control the operation and training of the squadrons and to look after all administrative details in connection with the station. In the interest of economy, certain services such as transport, stores, etc., are centralized under station control.

The functions of the Wing Headquarters, Chaklala, are similar to those of a station headquarters, Royal Air Force.

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out repairs to aeroplanes, parachutes, armament and all aircraft equipment including instruments, etc. It is a supply base for Quetta direct when a squadron is located there and for other stations through the Aircraft Park, Lahore.

The Aircraft Park stores the "immediate reserve" aircraft for the squadrons on the North-West Frontier, repairs all motor transport chassis, manufactures and repairs bodies for all mechanical transport vehicles in the Command. It is the supply base for all Royal Air Force stations other than Quetta.

EXPLANATIONS—*contd.*

The increase of Rs. 24 lakhs as compared with budget 1937-38 is due mainly to the cost of certain amenities to British airmen (1½ lakhs) increased provision for new measures (10½ lakhs), increased provision for voyage pay and transportation charges owing to reduction in the tour of service of R. A. F. personnel (2 lakhs), expansion of the Indian Air Force (2½ lakhs) inclusion of provision for payment of customs duty on petrol (5½ lakhs) and other normal fluctuations.

MAIN HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

Numbers. 1937-38. Units	British officers.	British other ranks.	Numbers. 1938-39. Units.	British officers.	British other ranks.	A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, R. A. F. HILL DEPOT AND INDIAN AIR FORCE.	Budget Estimate. 1937-38. Rs.	Budget Estimate. 1938-39. Rs.
						(a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.		
1	7	27	1	7	28	(1) STAFF AT GROUP HEADQUARTERS, PESHAWAR .	1,55,900	1,61,350
2	64	488	2	67	477	(2) WING HEADQUARTERS AND TWO BOMBER SQUADRONS AT EACH.	17,85,800	18,48,680
1	3	13	1	3	13	(3) STAFF AT WING HEADQUARTERS, CHAKLALA .	83,800	83,200
..	..	..	1	3	3	(4) STATION HEAD QUARTERS, AMBALA . . .	..	42,620
4	92	593	4	89	622	(4) ARMY CO OPERATION SQUADRONS AT QUETTA, PESHAWAR, CHAKLALA AND AMBALA ONE EACH.	21,50,500	22,07,640
	166	1,121		169	1,143			
							41,76,000	43,43,490

MAIN HEAD 10.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE.				
		MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS.				
		Detailed heads—				
166	169	(1) Pay of officers . .		14,66,000		14,83,220
1,121	1,143	(2) Pay of British airmen . . .		21,64,500		23,01,710
170	173	(3) Pay of Indian ranks and civilians . .		95,700		99,210
465	464	(4) Pay of followers .		99,200		97,710
		(5) Kit and clothing allowances . . .		1,10,600		1,11,540
		(6) Transportation . .		1,61,000		1,61,990
		(7) Hired transport . .		3,000		3,900
		(8) Miscellaneous . .		76,000		84,210
		TOTAL MINOR HEAD (a) .	42,32,330	41,76,000		43,43,490
		Carried over .	42,32,330	41,76,000		43,43,490

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor head (a).—Squadrons and Staff at Group, Wing Stations and Wing Headquarters—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters at Peshawar, two Wing Stations at Risalpur and Kohat, one Wing Headquarters at Chaklala, one station headquarters at Ambala and 4 Army Co-operation Squadrons.

The provision also includes the pay and allowances of two meteorological officers who supply weather information and study the special meteorological problems in connection with flying in this country.

MAIN HEAD 10.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	42,32,330	41,76,000		43,43,490
		EXPENDITURE—*concld.*				
		SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE—*concld.*				
		MINOR HEAD (*b*) ROYAL AIR FORCE HILL DEPOT.				
		Detailed heads—				
		(1) Pay of civilians .				
		(2) Pay of followers .				
		(3) Transportation .		17,600		
		(4) Hired transport				17,000
		(5) Miscellaneous . .				
		TOTAL MINOR HEAD (*b*) .	11,829	17,600		17,000
		MINOR HEAD (*c*)—INDIAN AIR FORCE.				
		Detailed heads—				
15	18	(1) Pay of officers . .		1,12,000		1,35,110
29	35	(2) Pay of British airmen		87,500		1,05,900
109	107	(3) Pay of Indian ranks and civilians . .		69,100		66,140
48	46	(4) Pay of followers .		9,300		9,520
		(5) Kit and clothing allowances		5,700		6,340
		(6) Transportation . .		9,700		10,000
		(7) Hired transport . .		..		1,000
		(8) Miscellaneous . .		4,100		4,500
		TOTAL MINOR HEAD (*c*) . .	2,18,597	2,97,400		3,38,510
		MINOR HEAD (*d*)—*DEDUCT*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 . .	*34,848*	*34,000*		*35,000*
		MINOR HEAD (*e*)—*DEDUCT*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN .	*9,26,597*	*9,50,000*		*8,75,000*
			35,01,311	35,07,000	35,22,000	37,89,000
		Deduct—Transfer from the Defence Reserve Fund	..	*13,000*	..	..
		TOTAL SUB-HEAD A . .	35,01,311	34,94,000	35,22,000	37,89,000

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor head (c).—*Indian Air Force* —As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the Royal Air Force; of these one cadet was transferred for training in stores duties in England. These cadets graduated as pilot officers in August 1932 and were attached to squadrons of the Royal Air Force in England for six months becoming available to form the first unit of the Indian Air Force in April 1933.

One cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932, three in August 1932, three in August 1933, two in August 1934 and two more in September 1936 and three are to be sent in September 1938 to ensure a steady flow of regular officers for the Indian air force. Of these one arrived in March 1934, three in September 1934, one in April 1935, two in April 1936 and one in April 1937. Of the two cadets sent to Cranwell in September 1936 one was found unsuitable for flying and was transferred to an Equipment course; he will arrive in India in September 1938.

The first batch of Indian apprentices engaged in 1931 were given technical training in R. A. F. workshop. Those who successfully completed the training were selected for service and others discharged. Airmen of semi-technical trades have been engaged and apprentices are being trained to complete the squadron to establishment.

Sub Head A.—The increase of Rs. 2·82 lakhs as compared with budget 1937-38 is due mainly to the cost of amenities to British airmen, the introduction of certain new measures, the expansion of the In ian Air Force and smaller recoveries of family allotment.

MAIN HEAD 10.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
		SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC.	Rs.	Rs.	Rs.	Rs.
		MINOR HEAD (*a*)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.				
		Detailed heads—				
2	2	(1) Pay of students at the Staff College, Quetta		26,000		28,720
		(2) Minor training expenses grant		3,000		2,500
		TOTAL MINOR HEAD (*a*)	18,471	29,000		31,220
		MINOR HEAD (*b*)—ROYAL AIR FORCE EDUCATION.				
		Detailed heads—				
23	23	(1) Pay of establishments		1,33,800		1,30,480
		(2) Education grant		7,500		7,500
		TOTAL MINOR HEAD (*b*)	1,15,243	1,41,300		1,37,980
		MINOR HEAD (*c*)—R. A. F. MEDICAL SERVICE.				
		Detailed heads—				
10	10	(1) Pay of officers		1,05,000		1,09,300
27	27	(2) Pay of British airmen		47,500		50,040
		(3) Kit and clothing allowances		2,500		2,500
		(4) Transportation		5,000		5,000
		(5) Miscellaneous		2,000		2,000
		(6) Cost of treatment in Civil and Military hospitals		63,000		62,330
		TOTAL MINOR HEAD (*c*)	2,26,306	2,25,000		2,31,170
		MINOR HEAD (*d*)—AIRCRAFT DEPOT.				
		Detailed heads—				
25	25	(1) Pay of officers		2,55,000		2,67,050
525	521	(2) Pay of British airmen		9,64,200		10,47,110
282	282	(3) Pay of Indian officers, other ranks and civilians		1,73,600		1,74,130
181	184	(4) Pay of followers		46,100		46,280
		(5) Kit and clothing allowances		55,400		53,500
		(6) Transportation		84,000		86,000
		(7) Hired transport		200		200
		(8) Miscellaneous		27,000		30,000
		Total Minor Head (*d*)	16,78,419	16,05,500		17,04,270
		Carried over	20,38,439	20,00,800		21,04,640

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-Head B.—Minor head (*a*).—Two Royal Air Force officers are seconded for training at the Staff College, Quetta. The object is to afford selected officers higher instruction in the art of war and in the duties of the staff than is obtainable in a squadron.

Minor Head (*b*).—*Royal Air Force Education.*—This minor head provides for the pay and allowances of eight Royal Air Force education officers, one Indian assistant education officer, six Army school mistresses and eight language teachers.

The functions of education officers in India are to provide educational facilities for officers and airmen in preparation for service courses and examinations and for general education with a view to raise the level of general intelligence and to develop those qualities of mind and character which go to form an efficient disciplined force under modern conditions.

School mistresses are employed for the education of airmen's children.

Minor Head (*c*).—*R. A. F. Medical Service.*—Under this head provision has been made for the personnel of the Royal Air Force medical service which is organised for the prevention of disease and for the care and treatment of such sick and injured as may not require hospital treatment. On grounds of economy, all hospital cases are sent to the Army hospitals for treatment and their expenses are met from Royal Air Force funds on fixed rates.

MAIN HEAD 10.—

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	20,38,439	20,00,800		21,04,640
		SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—*concld.*				
		MINOR HEAD (*e*)—AIRCRAFT PARK.				
		Detailed heads—				
16	17	(1) Pay of officers . .		1,56,000		1,64,680
176	172	(2) Pay of British airmen		3,26,650		3,41,850
111	114	(3) Pay of Indian ranks and civilians . .		75,800		78,800
97	98	(4) Pay of followers .		22,800		22,990
		(5) Kit and clothing allowances. . .		19,200		18,340
		(6) Transportation .		34,500		35,000
		(7) Hired transport .		150		100
		(8) Miscellaneous . .		13,000		12,500
		TOTAL MINOR HEAD (*e*)	6,72,852	6,48,100		6,74,260
		MINOR HEAD (*f*) ECCLESIASTICAL ESTABLISHMENTS—R. A. F. SHARE OF COST.	14,100	14,100		14,100
		TOTAL SUB-HEAD B.	27,25,391	26,63,000	27,17,000	27,93,000
		SUB-HEAD C.—ROYAL AIR FORCE HEADQUARTERS.				
		Detailed heads—				
23	24	(1) Pay of officers .		4,64,000		4,62,040
12	12	(2) Pay of British airmen . . .		31,300		33,730
63	63	(3) Pay of establishment other than followers		1,79,800		1,83,980
41	41	(4) Pay of followers .		9,300		9,550
		(5) Kit and clothing allowances . . .		1,600		1,700
		(6) Transportation		55,000		56,000
		(7) Hired transport .		..		..
		(8) Miscellaneous . .		37,000		37,000
		(9) Telephone charges .		10,000		10,000
		(10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding		15,000		15,000
		TOTAL SUB HEAD (C) .	7,89,231	8,03,000	8,13,000	8,09,000

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub Head B.—The increase of 1·30 as compared with Budget 1937-38 is due mainly to certain amenities to British airmen and larger provision for pay of airmen owing to the reduction in the tour of service.

Sub-Head C.—This head provides for the salaries, etc., of the staff employed at Royal Air Force Headquarters and for certain contingent expenses.

MAIN HEAD 10—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (*a*)—AVIATION STORES.				
Detailed heads—				
(1) Purchase from the Army		..		500
(2) Central purchase		91,000		94,000
(3) Local purchase		18,000		4,000
(4) Transfer of stores from non-military departments and Imperial stations		1,000		500
(5) Customs duty		15,000		15,000
(6) Contribution to the R. A. F. equalisation fund—				
(*a*) For expenditure during the year	..	..	..	..
(*b*) For transfer to the equalisation fund	..	..	..	12,19,000
(7) Normal wastage of air frames and engines—				
(*a*) For expenditure during the year	..	..	..	..
(*b*) For transfer to the equalisation fund	..	..	..	5,34,000
		1,25,000		18,67,000
(8) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		*8,000*		*10,000*
		8,000		*10,000*
Net expenditure under (*a*)	1,17,600	1,17,000		18,57,000
MINOR HEAD (*b*)—MECHANICAL TRANSPORT STORES.				
Detailed heads—				
(1) Purchase from the Army		100		100
(2) Central purchase		20,000		51,000
(3) Local purchase		900		1,000
(4) Transfer of stores from non-military departments and Imperial stations		..		..
(5) Customs duty		55,470		58,810
		76,470		1,10,910
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		..		..
(7) *Deduct*—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		*6,000*		*6,000*
		6,000		*6,000*
Net expenditure under (*b*)	27.754	70,470		1,04,910
Carried over	1,45,354	1,87,470		19,61,910

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-head D.—Purchase and sale of stores.—This head caters for such aviation, mechanical transport and miscellaneous stores as can be purchased in India for the maintenance and repair of aircraft and mechanical transport vehicles of the Royal Air Force and Indian Force ; also for the cost of food, clothing, fuel, light, petrol, benzol, lubricants, ordnance equipment and medical stores obtained from Army sources or by direct purchase in India.

The increase of Rs. 24·42 lakhs as compared with budget 1937-38 is due mainly to the transfer to this sub head of the provision hitherto made under England for the contribution to the Royal Air Force Equalisation Fund (17½) lakhs) inclusion of provision for payment of customs duty on petrol (5½ lakhs) and larger provision for portable hangar covers.

MAIN HEAD 10.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,45,354	1,87,470		19,61,910
SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.*				
MINOR HEAD (*c*)—PROVISIONS.				
Detailed heads—				
(1) Purchase from the Army . .		1,49,000		1,62,640
(2) Central purchase . . .		..		..
(3) Local purchase . . .		32,000		12,000
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
(5) Bonus paid under the sliding scale of rations scheme		19,000		25,000
		2,00,000		1,99,640
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . .		*2,000*		*2,000*
		2,000		*2,000*
Net expenditure under (*c*) .	2,06,826	1,98,000		1,97,640
MINOR HEAD (*d*)—FUEL AND LIGHT.				
Detailed heads—				
(1) Purchase from the Army . .		25,100		26,800
(2) Central purchase . . .		..		..
(3) Local purchase		7,000		4,000
(4) Transfer of stores from non-military departments and Imperial stations .		..		..
		32,100		30,800
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. .		*100*		*100*
		100		*100*
Net expenditure under (*d*) .	29,868	32,000		30,700
MINOR HEAD (*e*)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Detailed heads—				
(1) Purchase from the Army . .		7,36,000		12,81,000
(2) Central purchase. . . .		20,000		30,000
(3) Local purchase		1,000		..
(4) Transfer of stores from non-military departments and Imperial stations.		10,000		10,000
		7,67,000		13,21,000
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		*4,000*		*5,000*
(6) *Deduct*—Credits received from the Civil Department on account of rebate of excise duty on petrol purchased for R. A. F. for long distance Indian flights . . .		*8,000*		
		12,000		*5,000*
Net expenditure under (*e*) .	8,12,812	7,55,000		13,13,000
Carried over . .	11,94,860	11,72,470		25,06,250

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
Brought forward .	11,94,860	11,72,470		35,06,250
SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.*				
MINOR HEAD (*f*)—PETROL AND LUBRICANTS (M. T.).				
Detailed heads—				
(1) Purchase from the Army . .		37,000		77,000
(2) Central purchase . . .		..		..
(3) Local purchase . . .		..		..
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		37,000		77,000
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . . .		*1,000*		*500*
(6) *Deduct*—Hire charges of vehicles allocated for purchase of petrol, oil and lubricants. . . .		*4,000*		*4,000*
		5,000		*4,500*
Net expenditure under (*f*) . .	30,193	32,000		72,500
MINOR HEAD (*g*)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchase from the Army . .		66,000		80,020
(2) Central purchase. . . .		50,000		1,31,520
(3) Local purchase		29,000		31,000
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
(5) Customs duty		21,000		20,000
		1,66,000		2,62,540
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . .		*25,000*		*45,000*
		25,000		*45,000*
Net expenditure under (*g*)	1,89,708	1,41,000		2,17,540
MINOR HEAD (*h*)—MEDICAL STORES.				
Detailed heads—				
(1) Purchase from the Army . .		12,500		12,550
(2) Central purchase . . .		..		..
(3) Local purchase		500		500
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		13,000		13,050
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . .		..		..
		..		..
Net expenditure under (*h*) .	11,448	13,000		13,050
Carried over . .	14,26,209	13,58,470		38,09,340

MAIN HEAD 10.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	14,26,209	13,58,470		38,09,340
SUB-HEAD D.—PURCHASE AND SALE OF STORES—*concld.*				
MINOR HEAD (*i*).—CLOTHING.				
Detailed heads—				
(1) Purchase from the Army . .		63,000		73,470
(2) Central purchase . . .		2,000		2,000
(3) Local purchase . . .		1,500		1,500
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
(5) Customs duty		6,500		6,500
		73,000		83,470
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		*3,000*		*3,000*
		3,000		*3,000*
Net expenditure under (*i*) .	56,363	70,000		80,470
MINOR HEAD (*j*).—ORDNANCE STORES.				
Detailed heads—				
(1) Purchase from the Army . .		1,77,200		1,58,450
(2) Central purchase . . .		7,330		5,240
(3) Local purchase . . .		1,000		1,000
(4) Transfer of stores from non-military departments and Imperial stations.		100		500
(5) Customs duty		4,900		5,000
TOTAL		1,90,530		1,70,190
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		*10,000*		*9,000*
		10,000		*9,000*
Net expenditure under (*j*) .	1,54,633	1,80,530		1,61,190
	16,37,205	16,09,000	39,28,000	40,51,000
Deduct.—Transfer from the Defence Reserve Fund	..	*27,000*	..	..
TOTAL SUB-HEAD D	16,37,205	15,82,000	39,28,000	40,51,000

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS

MAIN HEAD 10.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Miscellaneous.		1,25,000		1,40,000
(2) Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
TOTAL SUB-HEAD E	1,64,625	1,75,000	1,55,000	1,90,000

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-head E.—Miscellaneous.—This head provides for expenditure on miscellaneous services, *e.g.*, compensation to officers and airmen for loss of kit, compensation to civilians for damage to crops or other property caused by aircraft or mechanical transport, rewards to officers and airmen on their qualifying in Indian languages, payments for printing and stationery, storage and other charges for Royal Air Force bombs in arsenals, etc.

MAIN HEAD 10.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (*a*).—WORKS.				
Detailed heads—				
(1) Accommodation—Officers' quarters and messes.		41,000		..
(2) Accommodation—British personnel .		..		..
(3) Accommodation—Indian personnel .		2,53,000		2,11,700
(4) Accommodation—miscellaneous units		45,560		1,37,000
(5) Hospitals		..		..
(6) Depots, etc.		..		..
(7) Defences				..
(8) Mobilization works . . .		..		..
(9) Miscellaneous		..		..
(10) Lands, communications and drainage		23,000		9,34,600
(11) Furniture		17,000		14,000
(12) Installations—Water . . .		10,000		..
(13) INSTALLATIONS—ELECTRICAL .				66,000
(14) Minor works		1,21,000		1,21,900
(15) Losses		..		..
TOTAL MINOR HEAD (*a*) .	2,44,212	5,10,560		14,85,200
MINOR HEAD (*b*).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
Detailed heads—				
(1) Buildings		2,42,000		2,48,160
(2) Military roads in cantonments .		29,500		30,300
(3) Military roads ex-cantonments .		10,000		10,000
(4) Furniture		29,500		28,500
(5) Miscellaneous		1,84,000		1,87,000
TOTAL MINOR HEAD (*b*) . . .	5,47,424	4,95,000		5,03,960
Carried over .	7,91,636	10,05,560		19,89,160

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-head F.—Works expenditure.—This head includes provision for the construction of (*i*) buildings required to accommodate Royal Air Force and Indian Air Force personnel and stores, (*ii*) defences, (*iii*) roads, (*iv*) purchase of lands and (*v*) purchase of furniture, as well as maintenance thereof. Royal Air Force works are normally executed by or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Royal Air Force, is on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply, etc., to interpret Royal Air Force requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to ensure their suitability for Royal Air Force requirements. Establishment charges at 6 per cent. and tools and plant charges at 1 per cent. are paid to the Military Engineer Services for work done by them for the Royal Air Force; works audit charges at 1¼ per cent. are provided under Head 2-J.

The increase of Rs. 10·45 lakhs as compared with budget 1937-38 is due mainly to provision for the re-equipment of aerodromes.

MAIN HEAD 10.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	7,91,636	10,05,560		19,89,160
SUB-HEAD F.—WORKS EXPENDITURE—*concld.*				
MINOR HEAD (*c*).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply . .		79,000		79,000
(2) Electrical		1,40,000		133,000
(3) Miscellaneous machinery . .		1,000		1,000
(4) Renewals		4,000		..
TOTAL MINOR HEAD (*c*) . . .	1,99,658	2,24,000		2,13,000
MINOR HEAD (*d*).—GENERAL CHARGES				
Detailed heads—				
(1) Rent for hired buildings . .		2,100		2,100
(2) Rent of land		9,200		9,200
(3) Rates and taxes . . .		1,600		1,600
(4) Payments for railway sidings and platforms . . .		9,700		9,700
(5) Care of vacant buildings . .		2,900		3,600
(6) Miscellaneous		6,000		9,000
TOTAL MINOR HEAD (*d*) . .	34,495	31,500		35,200
MINOR HEAD (*e*).—ESTABLISHMENT .	50,769	65,480		1,24,430
MINOR HEAD (*f*).—TOOLS AND PLANT .	8,194	10,460		20,210
	10,84,752	13,37,000	13,10,000	23,82,000
Deduct—Transfer from the Defence Reserve Fund	..	*1,56,000*	..	*12,01,000*
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	10,84,752	11,81,000	13,10,000	11,81,000

ROYAL AIR FORCE (INCLUDING STORES).

EXPLANATION.

MAIN HEAD 10.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—ENGLAND.				
(a) Payments to Air Ministry for personnel serving in India		28,00,000		28,00,000
(b) Pay and allowances		92,000		1,40,000
(c) Marriage allowances and allotments		10,40,000		9,72,000
(d) Sea transport charges		2,80,000		3,40,000
(e) Stores taken to India with airmen		6,000		6,000
(f) Educational and instructional charges.		34,000		38,000
(g) Discharge gratuities		16,000		10,000
(h) National health insurance		16,000		16,000
(i) Unemployment insurance		32,000		15,000
(j) Contributory pensions act, 1925.		60,000		60,000
(k) Miscellaneous		4,000		4,000
(l) Consolidated clothing allowances		16,000		10,000
(m) Leave and deputation salaries		5,000		12,000
(n Sterling overseas pay		5,000		5,000
(o) Stores for India—				
(1) Aviation—				
(a) Contribution to the R. A. F. Equalisation Fund—				
(i) For expenditure during the year		..		..
(ii) For transfer to the Fund		12,19,000		..
(b) Normal wastage of airframes and engines—				
(i) For expenditure during the the year		25,000		5,33,000
(ii) For transfer to the Equalisation Fund		10,67,000		..
(2) Aviation (stores)		16,67,000		19,26,000
(3) M. T. (vehicles)		2,12,000		2,88,000
(4) M. T. (spares)		25,000		50,000
(5) Clothing		25,000		25,000
(6) Ordnance (stores)		4,12,000		2,89,000
(7) Miscellaneous		94,000		92,000
(8) Publications and forms		22,000		22,000
TOTAL SUB-HEAD G.—ENGLAND		91,74,000		76,53,000
Deduct.—Transfer from the Defence Reserve Fund		*2,23,000*		*2,48,000*
	75,71,067	89,51,000	72,00,000	74,05,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.	—42,534	..	—37,000	..
EXPENDITURE MAIN HEAD 10	1,74,31,048	1,88,49,000	1,96,08,000	2,02,18,000

ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

MAIN HEAD X.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		50,000		40,000
(2) Recoveries on account of stores issued on payment. . .		80,500		74,000
(3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol		*1,500*		..
TOTAL SUB-HEAD D. .	98,025	1,29,000	1,00,000	1,14,000
SUB-HEAD E.—MISCELLANEOUS.				
Miscellaneous receipts . .		40,000		71,000
TOTAL SUB-HEAD E. .	25,583	40,000	43,000	71,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture .	31,147	26,000	33,000	29,000
SUB-HEAD G.—ENGLAND—				
1. Recovery from the Imperial Government in respect of clothing allowances of airmen returning from India		12,000		12,000
2. Fees in respect of cadets at Cranwell College		..		3,000
3. Stores taken from India with airmen		9,000		7,000
4. Sea transport receipts . . .		..		3,000
5. Miscellaneous		4,000		3,000
6. Sale of unserviceable stores . .		2,000		2,000
TOTAL SUB-HEAD G.—ENGLAND .	43,430	27,000	39,000	30,000
SUB-HEAD H.—EXCHANGE .	—248	..	..	..
TOTAL RECEIPTS MAIN HEAD X .	1,97,937	2,22,000	2,15,000	2,44,000

ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

MAIN HEAD II/XI ROYAL INDIAN NAVY (INCLUDING STORES).

SUMMARY OF ESTIMATES.

Head	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—General Supervision	2,16,521	...	2,16,521	1,85,000		1,85,000	2,46,000	...	2,46,000	2,87,000	...	2,87,000
B.—Navy Survey Department	82,668	...	82,668	76,000	..	76,000	88,000	...	88,000	84,000	...	84,000
C.—Salaries and Allowances of Officers and Men afloat	10,58,552	...	10,58,552	12,66,000	..	12,66,000	11,16,000	...	11,16,000	11,80,000	...	11,80,000
D.—Miscellaneous Shore Establishments	13,974	...	13,974	15,000	..	15,000	14,000	..	14,000	7,000	...	7,000
E.—Dockyards and Workshop	10,42,816	...	10,42,816	9,77,000	..	9,77,000	9,97,000	...	9,97,000	9,18,000	...	9,18,000
F.—Purchase and Sale of Stores.	12,25,291	...	12,25,291	11,45,000	..	11,45,000	11,53,000	..	11,53,000	12,65,000	...	12,65,000
G.—Purchase and Hire of Ships and Vessels	11,006	...	11,006	2,000	..	2,000	2,000	...	2,000	2,000	...	2,000
H.—Expenditure on Works	2,49,755	...	2,49,755	3,32,000	..	3,32,000	3,32,000	...	3,32,000	5,77,000	...	5,77,000
I.—Miscellaneous	1,16,706	...	1,16,706	1,19,000	..	1,19,000	1,09,000	...	1,09,000	30,30,000	...	30,30,000
Receipts	...	4,38,654	—4,38,654	...	3,41,000	—3,41,000	...	3,65,000	—3,65,000	...	3,39,000	—3,39,000
J.—England	22,24,795	22,610	22,02,185	22,19,000	8,000	22,11,000	23,98,000	27,000	23,71,000	9,30,000	8,000	9,22,000
K.—Exchange	—12,568	—143	—12,425	..	..	..	—13,000	...	—13,000	...	...	...
	62,29,516	4,61,121	57,68,395	63,36,000	3,49,000	59,87,000	64,42,000	3,92,000	60,50,000	82,80,000	3,47,000	79,33,000
Deduct.—Transfer from the Defence Reserve Fund	..	..	..	*2,09,000*	..	*2,09,000*	...	...	...	*6,00,000*	...	*6,00,000*
Total	62,29,516	4,61,121	57,68,395	61,27,000	3,49,000	57,78,000	64,42,000	3,92,000	60,50,000	76,80,000	3,47,000	73,33,000

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1928 by an Act of Indian Legislature became the "Royal Indian Navy" with full combatant status, with effect from the 2nd October 1934. The combatant strength of the force consists of 106* officers, 52† warrant officers and 1,335 ratings. The present head of the service is a Rear-Admiral of the Royal Navy who is designated "Flag Officer Commanding, Royal Indian Navy." The squadron at present consists of the following vessels :—

Five sloops—"Cornwallis", "Clive", "Lawrence" "Hindustan" and "Indus".

The survey ship—"Investigator", and

The depot ship—"Dalhousie".

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie".

The target towing trawler "Madras" and a number of small vessels, tugs, etc., employed in the Bombay Dockyard on harbour service.

2. The functions of the Royal Indian Navy in peace-time are as follows :—

(*a*) Training of personnel for service at sea in war.

(*b*) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.

(*c*) Marine survey work in Indian waters.

(*d*) Sea transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The Royal Indian Navy maintains a dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The dockyard also accepts work from local Governments, private firms and the Admiralty.

4. The Royal Indian Navy is responsible for the administration and maintenance of Royal Indian Navy buildings (including the buildings constructed by the Military Engineer Services for the Royal Indian Navy).

5. The Ordnance services in connection with the Royal Indian Navy are carried out by the Master General of Ordnance in India. The expenditure connected therewith is, however, charged to the Royal Indian Navy estimates.

The increase of Rs. 19 lakhs compared with budget 1937-38 is due (i) to the provision of Rs. 14 lakhs as contribution to the Royal Indian Navy Equalisation Fund (ii) larger provision for new measures (3 lakhs) and other miscellaneous increases due to expansion, The total provision on account of the R. I. N. Expansion Equalisation Fund is Rs. 29 lakhs made up of the normal contribution of 14 lakhs which was withheld in 1937-38 and 15 lakhs provided out of savings due to the remission by His Majesty's Government of (1) the contribution hitherto paid towards the expenses of His Majesty's ships in Indian waters and (2) the liability to maintain certain subsidized vessels on behalf of His Majesty's Government in the Persian Gulf.

*Includes 3 officers employed on Sea transport duties.

†Includes two warrant officers employed on Military and Sea transport duties.

EXPLANATIONS—*contd.*

EXPLANATIONS—*concld.*

MAIN HEAD 11.—ROYAL INDIAN

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—GENERAL SUPERVISION.				
		Detailed Heads—				
6	9	(1) Pay of officers .		1,17,000		1,81,000
		(2) Allowance to Naval Commander-in-Chief .		10,000		...
30	30	(3) Pay of establishments .		37,900		83,200
		(4) Incidental and miscellaneous expenses .		6,100		8,800
		(5) Printing and stationery charges . .		20,000		20,000
		(6) *Deduct*— Recoveries from the Persian Gulf Lighting Service Fund		*6,000*		*6,000*
		TOTAL SUB-HEAD A .	2,16,521	1,85,000	2,46,000	2,87,000
		SUB-HEAD B.—MARINE SURVEY DEPARTMENT:				
		Detailed Heads—				
6	6	(1) Pay of officers . .		60,500		68,200
10	10	(2) Pay of establishments		12,300		12,400
		(3) Incidental and miscellaneous expenses .		3,200		3,400
		TOTAL SUB-HEAD B .	82,668	76,000	88,000	84,000

NAVY (INCLUDING STORES)—*contd.*

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs	Rs.	Rs.
		SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.				
		Detailed heads—				
123	128	(1) Pay of officers and warrant officers .		7,64,000		6,57,000
1,064	1,117	(2) Pay of men .		4,84,000		5,00,000
		(3) Incidental and miscellaneous expenses . .		18,000		23,000
		TOTAL SUB-HEAD C .	10,58,552	12,66,000	11,16,000	11,80,000
		SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS.				
		MINOR HEAD (*a*)—FUEL DEPOTS IN THE PERSIAN GULF, BAHRAIN—				
		Detailed heads—				
13	—	(1) Pay of establishments.		6,300		..
		(2) Pay of medical personnel . . .		..		..
		(3) Cost of drugs and hospital stores . . .		200		..
		(4) Incidental and miscellaneous expenses . .		1,300		..
		TOTAL MINOR HEAD (*a*) .	6,992	7,800		..
		Carried over .	6,992	7,800		..

MAIN HEAD 11.—ROYAL INDIAN

Numbers. 1937-38.	1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward ..	6,992	7,800		..
		SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—*contd.*				
		MINOR HEAD (*b*)—SEA TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA—				
		Detailed heads—				
9	9	(1) Pay of establishments		5,700		5,700
		(2) Contingencies and miscellaneous expenses .		1,500		1,300
		TOTAL MINOR HEAD (*b*)	6,982	7,200		7,000
		TOTAL SUB-HEAD D .	13,974	15,000	14,000	7,000
		SUB-HEAD E.—DOCKYARD AND WORKSHOP.				
		MINOR HEAD (*a*)—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT—				
		Detailed heads—				
1	1	(1) Pay of officers .		17,200		15,700
3	3	(2) Pay of establishments		9,200		10,500
146	146	(3) Pay of yard craft establishments .		80,000		80,000
		TOTAL MINOR HEAD (*a*) .	1,06,933	1,06,400	1,09,000	1,06,200
		MINOR HEAD (*b*)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT—				
		Detailed heads—				
2	2	(1) Pay of officers .		19,300		19,700
35	35	(2) Pay of establishments		55,700		57,900
		TOTAL MINOR HEAD (*b*) .	74,254	75,000	75,000	77,600
		MINOR HEAD (*c*)—WORKSHOP—				
		Detailed heads—				
6	4	(1) Pay of officers .		71,100		51,600
29	31	(2) Pay of establishments		52,500		63,100
		TOTAL MINOR HEAD (*c*) .	1,04,173	1,23,600	1,13,000	1,14,700
		Carried over .	2,85,360	3,05,(00	2,97,000	2,98,500

NAVY (INCLUDING STORES)—*contd.*

Numbers. 1937-38.	Numbers. 1938-39.		Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	2,85,360	3,05,000	2,97,000	2,98,500
		SUB-HEAD E.—DOCKYARD AND WORKSHOP—*concld.*				
		MINOR HEAD (*d*)—DOCKYARD POLICE—Detailed heads—				
1	1	(1) Pay of Officer-in-Charge.		5,700		7,100
54	54	(2) Pay of Constables .		20,500		20,500
		TOTAL MINOR HEAD (*d*) .	26,494	26,200	26,000	27,600
		MINOR HEAD (*e*) DOCKYARD DISPENSARY—Detailed heads—				
1	1	(1) Pay of officers . .		6,700		6,800
2	2	(2) Pay of establishments		1,500		1,500
		TOTAL MINOR HEAD (*e*) .	11,951	8,200	9,000	8,300
		MINOR HEAD (*f*) WAGES OF WORKMEN AND LABOURERS—Detailed heads—				
		(1) Labour charges for R. I. N. including those on buildings, for other Departments and Royal Navy and on repairs to H. M.'s ships . .		7,05,000		7,42,400
		(2) *Deduct*—Labour charges on buildings (transferred to Sub-Head H) . .		*65,000*		*68,900*
		(3) *Deduct*—Labour charges for other departments of the Central Government.		*37,000*		*1,23,500*
		TOTAL MINOR HEAD (*f*) .	6,87,429	6,03,000	6,28,000	5,50,000
		MINOR HEAD (*g*)—MISCELLANEOUS—Detailed heads—				
13	13	(1) Pay of military accounts establishment employed on disbursement of wages of workmen .		26,800		27,000
		(2) Miscellaneous expenses and contingencies .		7,800		6,600
		TOTAL MINOR HEAD (*g*) .	31,582	34,600	37,000	33,600
		TOTAL SUB-HEAD E. .	10,42,816	9,77,000	9,97,000	9,18,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (*a*)—INDIAN NAVAL STORES—				
Detailed heads—				
(1) Purchase for stock, H. M. I. ships and other formations		5,86,000		7,81,000
(2) *Deduct*—Value of issues on payment to other departments of the Central Government		*27,000*		*1,02 000*
(3) *Deduct*—Value of stores transferred to Sub-head H—Works		*55,000*		*24,000*
TOTAL MINOR HEAD (*a*)	5,42,765	5,04,000	5,44,000	6,55,000
MINOR HEAD (*b*)—PROVISIONS AND WATER—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,86,000		1,86,000
(2) Purchase for stock		..		..
(3) *Deduct*—Value of issues on payment to other departments of the Central Government		*6,000*		*6,000*
TOTAL MINOR HEAD (*b*)	1,94,449	1,80,000	1,80,000	1,80,000
MINOR HEAD (*c*)—PETROL AND LUBRICANTS—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		5,000		8,000
(2) Purchase for stock		23,000		30,000
(3) *Deduct*—Value of issues on payment to other departments of the Central Government		*1,000*		*1,000*
TOTAL MINOR HEAD (*c*)	37,424	27,000	31,000	37,000
Carried over	7,74,638	7,11,000	7,55,000	8,72,000

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	7,74,638	7,11,000	7,55,000	8,72,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.*				
MINOR HEAD (*d*)—COAL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,05,000		71,000
(2) Purchase for stock .		35,000		25,000
(3) *Deduct*—Value of issues on payment to other departments of the Central Government .		*15,000*		*15,000*
TOTAL MINOR HEAD (*d*) .	85,990	1,25,000	91,000	81,000
MINOR HEAD (*e*)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ship and other formations		2,13,000		2,13,000
(2) Purchase for stock .		..		..
(3) *Deduct*—Value of issues on payment to other departments of the Central Government .		..		..
TOTAL MINOR HEAD (*e*) .	2,70,838	2,13,000	2,13,000	2,13,000
MINOR HEAD (*f*)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		5,000		7,000
(2) Purchase for stock .		35,000		27,000
(3) *Deduct*—Value of issues on payment to other departments of the Central Government .		..		..
TOTAL MINOR HEAD (*f*) .	34,085	40,000	40,000	34,000
Carried over . .	11,65,551	10,89,000	10,99,000	12,00,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	11,65,551	10,89,000	10,99,000	12,00,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—*concld.*				
MINOR HEAD (*g*)—ORDNANCE STORES (AMMUNITION)—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,000		..
(2) Purchase for stock .		9,000		8,000
(3) *Deduct*—Value of issues on payment to other departments of the Central Government .		..		..
TOTAL MINOR HEAD (*g*) .	5,573	10,000	8,000	8,000
MINOR HEAD (*h*)—MEDICAL STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		5,000		5,000
(2) Purchase for stock .		..		..
(3) *Deduct*—Value of issues on payment to other departments of the Central Government .		..		..
TOTAL MINOR HEAD (*h*) .	5,138	5,000	5,000	5,000
MINOR HEAD (*i*)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores .		36,000		47,000
(2) Freight and miscellaneous expenditure. .		5,000		5,000
TOTAL MINOR HEAD (*i*) .	49,029	41,000	41,000	52,000
Deduct—Transfer from the Defenc Reserve Fund . .	12,25,291 ..	11,45,000 ..	11,53,000 ..	12,65,000 *1,37,000*
TOTAL SUB-HEAD F. .	12,25,291	11,45,000	11,53,000	11,28,000
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Detailed heads—				
(1) Purchase of ships and vessels . . .		..		..
(2) Hire of ships and vessels		2,000		2,000
TOTAL SUB-HEAD G.	11,006	2,000	2,000	2,000

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD H.—EXPENDITURE ON WORKS.				
Detailed heads—				
(1) Major Works		1,09,000		3,47,000
(2) Minor Works		15,000		17,000
(3) Maintenance		1,10,000		1,14,900
(4) General charges		99,400		98,800
(5) Establishments		500		1,200
(6) Tools and plant		100		100
(7) *Deduct*—Value of imported stores used on works		*2,000*		*2,000*
		3,32,000		5,77,000
Deduct—Transfer from the Defence Reserve Fund.		*1,09,000*		*3,47,000*
TOTAL SUB-HEAD H.	2,49,755	2,23,000	3,32,000	2,30,000
SUB-HEAD I.—MISCELLANEOUS.				
MINOR HEAD (*a*) CONTRIBUTION TO THE R. I. N. EXPANSION EQUALISATION FUND—				
Detailed heads—				
(1) Contribution				29,15,000
(2) *Deduct*—Amount provided for expenditure under other heads				..
Transfer to the equalisation fund				..
TOTAL MINOR HEAD (*a*)	..	..	..	29,15,000
MINOR HEAD (*b*) MISCELLANEOUS—				
Detailed heads—				
(1) Miscellaneous	..	1,29,900	..	1,15,900
(2) Reserve with F. O. C. R. I. N. for emergent measures		..		10,000
TOTAL MINOR HEAD (*b*)	1,28,982	1,29,900	1,27,000	1,25,900
MINOR HEAD (*c*)—				
Deduct—Recoveries on account of family allotments	*12,216*	*10,800*	*18,000*	*10,800*
MINOR HEAD (*d*)—				
Deduct—Recoveries on account of voluntary overseas contributions under health and pensions schemes	*60*	*100*	..	*100*
TOTAL SUB-HEAD I	1,16,706	1,19,000	1,09,000	30,30,000

MAIN HEAD 11/XI.—ROYAL INDIAN

	Accounts, 1936-37. Rs.	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.
SUB-HEAD J.—EXPENDITURE IN ENGLAND.				
Detailed heads—				
(*a*) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc.		12,04,000		2,000
(*b*) Leave pay, furlough allowances and deputation salaries . .		2,32,000		2,78,000
(*c*) Sterling overseas pay .		..		..
(*d*) Allowances, etc., of probationers . .		16,000		16,000
(*e*) Stores for India . .		5,21,000		4,23,000
(*f*) Fuel for Naval subsidized vessels . . .		1,34,000		40,000
(*g*) Miscellaneous . .		1,12,000		1,44,000
(*h*) Marriage allowances and allotments . .		..		27,000
		22,19,000		9,30,000
Deduct—Transfer from the Defence Reserve Fund.		*1,00,000*		*1,16,000*
TOTAL SUB-HEAD J. .	22,24,795	21,19,000	23,98,000	8,14,000
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.	—12,568	..	—13,000	..
TOTAL EXPENDITURE MAIN-HEAD 11 .	62,29,516	61,27,000	64,42,000	76,80,000
Receipts—				
SUB-HEAD A.—RECEIPTS IN RESPECT OF SUPPLIES AND SERVICES.				
MINOR HEAD (*a*) RECOVERIES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works . . .		65,000		29,000
(2) Direct supplies . .		18,100		14,000
(3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol . . .		*100*		..
TOTAL MINOR HEAD (*a*) .	50,121	83,000		43,000
MINOR HEAD (*b*) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works . . .		1,03,000		1,40,000
(2) Direct Supplies . .		16,000		16,000
TOTAL MINOR HEAD (*b*) .	2,32,942	1,19,000		1,56,000
MINOR HEAD (*c*) RECOVERIES OF OVERHEAD CHARGES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT, ROYAL NAVY, AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works . . .		51,000		51,000
(2) Direct supplies . .		15,000		14,000
TOTAL MINOR HEAD (*c*) .	86,085	66,000		65,000
TOTAL SUB-HEAD A. . .	3,69,148	2,68,000	2,84,000	2,64,000

NAVY (INCLUDING STORES)—*concld.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.				
Detailed heads—				
(1) Dock hire . .		1,000		[3,000
(2) Hire of yard craft .		2,000		2,000
(3) Hire of vessels . .		8,000		..
(4) Sale proceeds of surplus and obsolete vessels .		1,000		..
(5) Sale proceeds of surplus and obsolete stores and waste . . .		25,000		25,000
(6) Sale proceeds of clothing to crew . . .		1,000		2,000
TOTAL SUB-HEAD B. .	28,235	38,000	38,000	32,000
SUB-HEAD C.—MISCELLANEOUS RECEIPTS.	41,271	35,000	43,000	43,000
SUB-HEAD D.—RECEIPTS IN ENGLAND.				
Detailed heads—				
(1) Recoveries of service payments . . .		..		..
(2) Miscellaneous . .	..	8,000		8,000
TOTAL SUB-HEAD D. .	22,610	8,000	27,000	8,000
SUB-HEAD E.—EXCHANGE ON RECEIPTS IN ENGLAND. .	—143	..	..	..
TOTAL RECEIPTS MAIN HEAD XI .	4,61,121	3,49,000	3,92,000	3,47,000

MAIN HEAD 12.—QUETTA

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEADS.				
A.—WORKS		76,21,000		66,99,000
DEDUCT—TRANSFERS FROM THE DEFENCE RESERVE FUND .		*9,64,000*		*9,000*
TOTAL SUB-HEAD A. . . .	27,48,907	66,57,000	86,84,000	66,90,000
B.—GENERAL CHARGES . .	6,813	11,000	11,000	12,000
C.—ENGINEERING ESTABLISHMENTS	6,57,329	7,33,000	7,42,000	5,99,000
D.—OTHER ESTABLISHMENTS .	1,88,695	1,08,000	1,08,000	1,28,000
E.—TOOLS AND PLANT . .	2,37,824	15,000	15,000	39,000
F.—STORES	29,671	..	..	..
G.—*DEDUCT*—ENGLISH COST OF STORES	..	*11,000*	*13,000*	..
H.—QUETTA RECONSTRUCTION ADVANCES	..	..	..	..
I.—EXPENDITURE IN ENGLAND .	31,095	19,000	66,000	68,000
J.—EXCHANGE	—168	..	..	..
	39,00,166	84,96,000	96,13,000	75,45,000
DEDUCT—TRANSFER FROM THE DEFENCE RESERVE FUND .	..	*9,64,000*	..	*9,000*
TOTAL EXPENDITURE—MAIN HEAD 12	39,00,166	75,32,000	96,13,000	75,36,000

RECONSTRUCTION.

EXPLANATIONS.

In view of the magnitude of the cost of reconstructing Quetta this main head has been opened in order to maintain a separate record of the expenditure incurred directly on the reconstruction of Quetta Cantonment.

The budget of 1937-38 included a regrant of surrenders in the previous year to the extent of 9·64 lakhs. The difference is otherwise negligible.

MAIN HEAD XII.—QUETTA RECONSTRUCTION.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEADS.				
A.—MISCELLANEOUS . . .	7,664	..	22,000	36,000
B.—RECEIPTS IN ENGLAND . .	..	..	..	..
C.—EXCHANGE	..	..	..	..
TOTAL RECEIPTS—MAIN HEAD XII .	7,664	..	22,000	36,000

59/XLVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

MAJOR HEAD 59/XLVIII.—DEFENCE SERVICES—NON EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1/I.—ARMY	8,22,31,566	37,42,645	7,84,88,921	8,27,05,000	41,29,000	7,85,76,000	8,26,99,000	43,58,000	7,83,41,000	8,34,96,000	43,94,000	7,91,02,000
2/II.—ROYAL AIR FORCE.	5,21,748	..	5,21,748	5,56,000	..	5,56,000	5,33,000	...	5,33,000	5,40,000	...	5,40,000
3/III.—ROYAL INDIAN NAVY.	9,09,526	4,947	9,04,579	9,29,000	2,000	9,27,000	9,57,000	13,000	9,44,000	9,71,000	9,000	9,62,000
	8,36,62,840	37,47,592	7,99,15,248	8,41,90,000	41,31,000	8,00,59,000	8,41,89,000	43,71,000	7,98,18,000	8,50,07,000	44,03,000	8,06,04,000
DEDUCT—TRANSFER FROM DEFENCE RESERVE FUND	...	...	...	...	...		...	...	...	*—1,21,000*	...	*—1,21,000*
TOTAL .	8,36,62,840	37,47,592	7,99,15,248	8,41,90,000	41,31,000	8,00,59,000	8,41,89,000	43,71,000	7,98,18,000	8,48,86,000	44,03,000	8,04,83,000

MAIN HEAD 1/I.—ARMY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—REWARDS FOR MILITARY SERVICES	10,54,443	2,870	10,51,573	10,52,000	8,000	10,44,000	10,61,000	8,000	10,53,000	11,77,000	3,000	11,74,000
B.—PENSIONS	3,58,80,982	3,04,269	3,55,76,713	3,58,98,000	6,83,000	3,52,15,000	3,59,48,000	9,05,000	3,50,43,000	3,60,21,000	8,93,000	3,51,28,000
C.—ENGLAND	4,55,47,686	34,54,840	4,20,92,846	4,57,55,000	34,38,000	4,23,17,000	4,59,28,000	34,63,000	4,24,65,000	4,62,98,000	34,98,000	4,28,00,000
D.—EXCHANGE	—2,51,545	—19,334	—2,32,211	..	..	..	—2,38,000	—18,000	—2,20,000	...	...	...
	8,22,31,566	37,42,645	7,84,88,921	8,27,05,000	41,29,000	7,85,76,000	8,26,99,000	43,58,000	7,83,41,000	8,34,96,000	43,94,000	7,91,02,000
Deduct—Transfers from the Defence Reserve Fund. .	...	...	...	...	...	...	...	...	...	*—1,21,000*	...	*—1,21,000*
TOTAL—MAIN HEAD	822,31,566	37,42,645	7,84,88,921	8,27,05,000	41,29,000	7,85,76,000	8,26,99,000	43,58,000	7,83,41,000	8,33,75,000	43,94,000	7,89,81,000

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection with individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head, those to individuals on the retired list being compiled under sub-head B as part of pension charges and those to serving officers and men to sub-head A. The charges for pensions are under three main categories, *viz.*, (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War office of a proportionate share of retired pay, etc., of British service officers and troops serving in India.

2. The annual and monthly minimum and maximum rates of ordinary retired pension of typical classes in the army are given below.

Ordinary pensions.

	Minimum. £	Maximum. £	Sh.
Major, Indian Army	No fixed minimum.	607	5
Lieutenant-Colonel, Indian Army		743	
Colonel, Indian Army		924	
Major-General, Indian Army		1,105	
Lieutenant-General, Indian Army		1,286	
General, Indian Army		1,467	

N.B.—The above rates are made up of three parts, *viz.*, (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army.

		£	Sh.
Sub-Conductor, India Unattached List	No fixed minimum.	243	
Conductor, India Unattached List		243	
Assistant Commissary, India Unattached List		371	10
Deputy Commissary, India Unattached List		371	10
Commissary, India Unattached List		507	

	Rs.	Rs.
Followers, class I	4	5
Sepoys and analogous ranks	4	6
Naiks and analogous ranks	7	9
Havildars and analogous ranks	8	15
Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement	16	25
Jemadars and analogous ranks	19	40
Subedars	27	75
Risaldars and Risaldar-Majors	50	75†
Subedar-Majors	55	75†
Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the I. M. D. and I. A. V. C.)	Double the rates laid down for Subedars, etc.	

†Excludes personal allowance continued to Subedar-Majors and Risaldar-Majors after retirement.

A. Rewards for Military Services.—Budget, 1938-39, is more than Budget, 1937-38, by 1·30 lakhs due to larger provision for the issue of medals in connection with the Waziristan Operations.

B. Pensions.—Budget 1938-39 (net) is less than Budget, 1937-38 (net) by ·87 lakhs mainly due to larger recovery of pension contributions from Burma Government in respect of personnel lent to them for service and reductions anticipated in the payment of War pensions, partly counterbalanced by increased equated payments.

C. England.—Budget, 1938-39, is more than Budget, 1937-38, by 4·83 lakhs due mainly to larger provision for payments to War Office for British forces serving in India and for pensions payable by the Secretary of State, partly counterbalanced by larger receipts from His Majesty's Government on account of contributions in respect of Indian troops serving overseas.

MAIN HEAD 1.—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. . . .		56,000		58,000
(2) Annuities and gratuities . .		24,000		22,000
(3) Jangi-Inams		9,42,000		9,41,000
(4) Decorations and Medals . .		30,000		1,56,000
	10,54,443	10,52,000	10,61,000	11,77,000
Deduct—Transfer from the Defence Reserve Fund . .	..	..	..	*1,21,000*
TOTAL SUB-HEAD A . .	10,54,443	10,52,000	10,61,000	10,56,000
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and Gratuities to Europeans and their families . .		23,73,000		21,69,000
(2) Pensions and Gratuities to Indians and their families . .		3,13,28,000*		3,14,40,000*
(3) Miscellaneous		3,64,000		4,01,000
(4) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations .		10,97,000		11,64,000
(5) Equated payments of commuted or Capitalised value of pensions under Military Regulations . .		7,36,000		8,47,000
TOTAL SUB-HEAD B .	3,58,80,982	3,58,98,000	3,59,48,000	3,60,21,000

* Includes Rs. 8,460 for grants from the Civil Compassionate Fund to civilian employees paid from the Defence Services Estimates.

ARMY.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(*a*) Payments to War Office for retired pay, etc., of British Forces for service in India .		1,61,40,000	1,61,23,000	1,63,45,000
(*b*) Pensions and gratuities to Europeans and their families . .		3,29,00,000	3,30,52,000	3,32,40,000
Deduct—Chargeable against Civil Departments		*34,00,000*	*33,60,000*	*34,00,000*
(c) Pensions and gratuities to Indians and their families . . .		27,000	25,000	25,000
(*d*) Indian Military Service Family Pensions		..	..	..
(*e*) Miscellaneous Military decorations and medals, medical treatment of retired officers, etc. . .		88,000	88,000	88,000
TOTAL SUB-HEAD C.—ENGLAND .	4,55,47,686	4,57,55,000	4,59,28,000	4,62,98,000
SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND .	—2,51,545	..	—2,38,000	..
TOTAL EXPENDITURE—MAIN HEAD 1 .	8,22,31,566	8,27,05,000	8,26,99,000	8,33,75,000

MAIN HEAD I.—ARMY—*concld.*

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts . .		..		..
(2) Decorations and Medal . .		8,000		3,000
TOTAL SUB-HEAD A. .	2,870	8,000	8,000	3,000
SUB-HEAD B.—PENSIONS.				
(1) Miscellaneous receipts . .		6,83,000		8,93,000
TOTAL SUB-HEAD B . . .	3,04,269	6,83,000	9,05,000	8,93,000
SUB-HEAD C.—ENGLAND.				
(1) Subscriptions towards Indian Military Service Family Pensions .		..	..	..
(2) Recoveries from Imperial Government in respect of overseas service, Indian troops:—				
War Office for retired pay etc., .		32,58,000	32,99,000	33,34,000
Other pensionary contributions .			36,000	36,000
(3) Miscellaneous				
(4) Recoveries from Civil Revenues, etc., in respect of pensions charged to "Army" in previous years		1,80,000	80,000	80,000
(5) Refund of short service gratuities			16,000	16,000
(6) Hospital stoppages of retired officers and miscellaneous receipts			32,000	32,000
TOTAL SUB-HEAD C. . . .	34,54,840	34,38,000	34,63,000	34,98,000
SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND . .	—19,334	..	—18,000	..
TOTAL—RECEIPTS—MAIN HEAD I .	37,42,645	41,29,000	43,58,000	43,94,000

MAIN HEAD 2/II.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—REWARDS FOR MILITARY SERVICES.	2,883	...	2,883	2,100	...	2,100	1,000	...	1,000	4,000	...	4,000
B.—PENSIONS	12,398	...	12,398	29,900	...	29,900	25,000	...	25,000	26,000	...	26,000
C.—ENGLAND	5,09,326	...	5,09,326	5,24,000	...	5,24,000	5,10,000	...	5,10,000	5,10,000	...	5,10,000
D.—EXCHANGE	—2,859	...	—2,859	...	...	...	—3,000	...	—3,000	...	...	...
TOTAL—MAIN 2/II . .	5,21,748	...	5,21,748	5,56,000	...	5,56,000	5,33,000	...	5,33,000	5,40,000	...	5,40,000

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Royal Air Force Accounts prior to 1st March 1934 is also included under this head.

MAIN HEAD 2/II.—ROYAL AIR FORCE.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities		..		300
(2) Decorations and medals		2,100		3,700
TOTAL SUB-HEAD A	2,883	2,100	1,000	4,000
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and gratuities to Europeans and their families		300		200
(2) Pensions and gratuities to Indians and their families		23,950		20,800
(3) Equated payments of commuted or Capitalised value of pensions under C. S. R.		5,650		5,000
(4) Equated payments of commuted or Capitalised value of pensions under military rules		..		..
(5) Fractional differences		..		..
TOTAL SUB-HEAD B	12,398	29,900	25,000	26,000
SUB-HEAD C.—ENGLAND.				
(1) Payment to Air Minstry for retired pay of R. A. F. British personnel for service in India	5,09,326	5,24,000	5,10,000	5,10,000
SUB-HEAD D.—EXCHANGE	—2,859	..	—3,000	..
TOTAL EXPENDITURE MAIN HEAD 2	5,21,748	5,56,000	5,33,000	5,40,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
(1) Fractional differences	..	..	..	..
(2) Decorations and medals	..	..	..	..
TOTAL SUB-HEAD A.	..	..	..	..
SUB-HEAD B.—ENGLAND.				
Miscellaneous receipts	..	..	..	..
SUB-HEAD C.—EXCHANGE.	..	..	..	..
TOTAL RECEIPTS—MAIN HEAD II	..	..	..	..

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1936-37.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INDIA.	1,44,105	1,132	1,42,973	1,45,000	1,000	1,44,000	1,47,000	5,000	1,42,000	1,45,000	5,000	1,40,000
B.—ENGLAND	7,69,634	3,835	7,65,799	7,84,000	1,000	7,83,000	8,14,000	8,000	8,06,000	8,26,000	4,000	8,22,000
C.—EXCHANGE.	—4,213	—20	—4,193	...	...	...	—4,000	...	—4,000	...	...	...
TOTAL MAIN HEAD 3/III.	9,09,526	4,947	9,04,579	9,29,000	2,000	9,27,000	9,57,000	13,000	9,44,000	9,71,000	9,000	9,62,000

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,10,000 *		1,01,500*
(2) Pensions paid under Admiralty scheme		3,000		3,000
(3) Awards from civil compassionate fund to civilians paid from Defence estimates		1,540		1,500
(4) Equated payments of Commuted or Capitalised value of pensions under civil rules		22,560		26,000
(5) Equated payments of commuted or Capitalised value of pensions under Military rules		7,900		13,000
(6) Fractional differences	..	..		..
TOTAL SUB-HEAD A.	1,44,105	1,45,000	1,47,000	1,45,000
SUB-HEAD B.—ENGLAND.				
(1) H. I. N. retired pay and miscellaneous pensions		8,78,000	9,10,000	9,22,000
Deduct—Chargeable against Civil Departments		*94,000*	*96,000*	*96,000*
TOTAL SUB HEAD B.	7,69,634	7,84,000	8,14,000	8,26,000
SUB-HEAD C.—EXCHANGE.	—4,213	..	—4,000	..
TOTAL EXPENDITURE—MAIN HEAD 3.	9,09,526	9,29,000	9,57,000	9,71,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions		1,000		5,000
TOTAL SUB-Head A.	1,132	1,000	5,000	5,000
SBU-HEAD B.—ENGLAND.				
(1) Miscellaneous.	3,835	1,000	8,000	4,000
SUB HEAD C.—EXCHANGE	—20	..	..	..
TOTAL RECEIPTS MAIN HEAD III	4,947	2,000	13,000	9,000

* Includes Rs. 1,540 for grants from the Civil Compassionate Fund to civilian employees paid from the Defence Services Estimates.

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Navy.

60.—DEFENCE RESERVE FUND.

60 TRANSFER $\frac{\text{TO}}{\text{FROM}}$ THE DEFENCE

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
60. Transfer $\frac{\text{to}}{\text{from}}$ the Defence Reserve Fund	16,77,572	—1,42,25,000	—1,09,02,000	—1,50,46,000

RESERVE FUND.

EXPLANATIONS.

This head was opened as a result of the stabilisation of the Defence Services budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Defence Services expenditure by credit to a suspense account " Defence Reserve Fund " and when the money is taken out in a subsequent year to meet expenditure, the " Defence Reserve Fund " is debited and the Defence Services estimate is credited.

The total of Rs. 150·46 lakhs is made up of—

		(In lakhs of Rs.)
(1) New money allotted from Defence Reserve Fund for re-equipment measures		80·00
(2) Allotments (including re-grants) from amounts earmarked in the Defence Reserve Fund		70·46
		150·46
Details of 70·46 at item (2) above are—		
(*a*) Re-equipment measures—		
(i) Light tanks	16·80	
(ii) Mechanisation of R. H. A. Battery	·20	17·00
(*b*) Other measures—		
I—*Regrants of surrenders*—		
(i) M. E. S.	23·92	
(ii) Military launches	·86	
(iii) R. A. F. works	2·01	
(iv) Quetta Reconstruction	·09	
(v) Remount Depot works	·10	
(vi) Factories works, etc.	·52	
(vii) Waziristan carry over liabilities	7·56	
(viii) Waziristan medals	1·21	36·27
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„ Indian Army Service Corps, Manufacturing Establishments	130	3	B	
„ Indian Army Service Corps, Mechanical Transport Units	82	2	C	(*e*)
„ Indian Army Service Corps, Miscellaneous Stores	167	5	A	(*f*)
„ Indian Army Service Corps, Military Launches	88	2	C	(*m*)
„ Indian Army Service Corps, Record Office	78	2	C	(*b*)
„ Indian Army Service Corps, School of Cookery	80	2	C	(*c*)
„ Indian Army Service Corps, Supply Companies and Supply Depots	78	2	C	(*a*)
„ Indian Army Service Corps, Technical Inspectors of Mechanical Transport	84	2	C	(*g*)
„ Indian Army Service Corps, Training Group	82	2	C	(*f*)
„ Indian Army Service Corps, Vehicle Reserve Depot, Mechanical Transport	88	2	C	(*k*)
„ Indian Army Service Corps, Stores.	164 to 168	5	A	
Royal Indian Navy Workmen, and Labourers—Wages of	261	11	E	(*f*)
„ „ Clothing	263	11	F	(*f*)
„ „ Coal	263	11	F	(*d*)
„ „ Commander of Dockyard's Dept.	260	11	E	(*a*)
„ „ Customs duty and freight charges	264	11	F	(*i*)
„ „ Dockyard and Workshop	260 to 262	11	E	
„ „ Dockyard and Workshop—Miscellaneous	262	11	E	(*g*)
„ „ Dockyard Dispensary	261	11	E	(*e*)
„ „ Dockyard Police	261	11	E	(*d*)
„ „ Fuel depots in the Persian Gulf, Basrah	260	11	D	(*c*)
„ „ Fuel depots in the Persian Gulf, Henjam	260	11	D	(*b*)
„ „ Fuel depots in the Persian Gulf, Muscat	259	11	D	(*a*)
„ „ General Supervision	258	11	A	
„ „ Landing and Shipping charges on coal in Fuel Depots in the Persian Gulf	260	11	D	(*d*)

	Page.	Head Main.	Sub.	Minor.
R—*concld.*				
Royal Indian Navy Navy Store Officer's Dept. Dockyard proper	261	11	E	(*b*)
,, ,, Navy Stores, Indian	262	11	F	(*a*)
,, ,, Marine Survey Dept.	258	11	B	
,, ,, Transport Launches and Establishment at Calcutta	260	11	D	(*e*)
,, ,, Medical Stores	264	11	F	(*h*)
,, ,, Miscellaneous	265	11	I	
,, ,, Oil Fuel	263	11	F	(*e*)
,, ,, Ordnance Stores—Ammunition	263	11	F	(*g*)
,, ,, Petrol and Lubricants	262	11	F	(*c*)
,, ,, Provisions and Water	262	11	F	(*b*)
,, ,, Salaries and allowances of officers and men afloat	259	11	C	
,, ,, Ships and Vessels, purchase and hire of	265	11	G	
,, ,, Shore establishments—Miscellaneous	259 to 260	11	D	
,, ,, Stores for works on Indian Naval buildings	264	11	F	(*j*)
,, ,, Works—Expenditure on	265	11	H	
,, ,, Workshops	261	11	E	(*c*)
Royal Indian Military College, Prince of Wales'	70—72	2	B	(*j*)
,, ,, ,, School, King George's, Ajmere	74	2	B	(*n*)
,, ,, ,, ,, ,, ,, Jhelum	74	2	B	(*m*)
,, ,, ,, ,, ,, ,, Jullundur	72	2	B	(*l*)
Royal Tank Corps, Pay and allowances and miscellaneous cash expenditure on	29			
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Sale of Dairy produce to R. A. F., M. E. S., etc.	136	3	E	(*a*)
,, Fodder	134	3	D	(*a*)
,, Proceeds from Farms	142	III	D and E	
,, Government property	216	VIII	C	
,, Grain and fodder, Proceeds from	142	III	E	
,, Obsolete Stores, Proceeds from—M. S. Depots and Workshops	140	III	A	
Sale of Obsolete Stores, Proceeds from—Ordnance and Clothing Factories	142	III	C	
Sale of Obsolete Stores, Proceeds from—Ordnance Stores	178	V	C	(*a*)
Sale of Obsolete Stores, Proceeds from—Clothing Stores	178	V	C	(*b*)
Sale of Obsolete Stores, Proceeds from—Lethal Stores Inspectorates and Chemical Defence Research	179	V	D	
Sale of Obsolete and Surplus Stores, R. A. F.	252	X	D	
Sale of Surplus Stores, Proceeds from—M. S. Depots and Workshops	140	III	A	

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Sale of Unserviceable Stores	179	V	E	
Sale of Vegetables—Proceeds from—Grass Farms . .	142	III	D	
Sale proceeds of Officers' Chargers	178	V	B	
,, ,, Cast animals	178	V	B	
,, ,, hides of animals	178	V	B	
Sale proceeds of Scrap and Waste—Ordnance and Clothing Factories	132	3	C	(*a*)
Sale proceeds of Scrap and by-products—M. S. Depots and Workshops	124	3	A	(*c*)
Sale proceeds of X-Ray Stores	119	II	I	
Sale of Stores, R. A. F.	252	X	D	
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Scholarships, British Army School	76	2	B	(*p*)
School, Army Signal, Poona	60	2	A	(*k*)
School, Chemical Warfare, India	66	2	B	(*g*)
School, Equitation, Saugor	56	2	A	(*g*)
School, Garrison, Regimental and Detachment—for British Troops	64	2	B	(*d*)
School, Garrison, Regimental and Detachment—for Indian Troops	64	2	B	(*e*)
School, King George's Royal Indian Military, Ajmer . .	74	2	B	(*n*)
School, King George's Royal Indian Military, Jhelum . .	74	2	B	(*m*)
School, King George's Royal Indian Military, Jullundur .	72	2	B	(*l*)
School, Lawrence Military, Abu	70	2	B	(*i*)
School, Royal Military, Sanawar	68	2	B	(*h*)
School of Artillery (India), Kakul	58	2	A	(*i*)
School of Cookery	80	2	C	(*c*)
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Small measures, Provision for, under Adjutant General in India	112	2	N	(*i*)
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Storage Charges, credits for — Arsenals, Ordnance and Clothing Depots, etc.	94	2	F	(*a*)
Storage Charges, R. A. F. Explosives on deposit in Arsenals	244	10	E	
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,, Purchase and sale of — Army	162 to 179	5/V		
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,, Taken to India, Army	174	5	E	
,, ,, R. A. F.	250	10	G	
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T				
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Technical Inspectors of Mechanical Transport	84	2	C	(*g*)
Telephones, Administration of (excepting Army Headquarters)	198	7	C	(*d*)
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Temporary Establishments in Stores Section, Pay of	94	2	F	(*a*)
Temporary Establishment in Workshops, Pay of	94	2	F	(*a*)
Territorial Force	223 and 224	9	C	
„ „ Civil grant	224	9	C	(*b*)
„ „ Normal Charges	223	9	C	(*a*)
Tools and Plant, Military Engineer Services	215	8	F	
Tour Expenses of Chief of the General Staff	150	4	A	(*d*)
Tour Expenses of Commander-in-Chief	148	4	A	(*a*)
Tour expenses of the General Officers Commanding-in-Chief, Commands	194	7	A	(*e*)
Training Grant, Army, Annual	60	2	A	(*l*)
Training Group, Royal Air Force	234	10	B	(*a*)
„ „ Royal India Army Service Corps	82	2	C	(*f*)
Training, Military	52 to 61	2	A	
Training, Vocational	110	2	N	(*g*)
Transport, Animal	80	2	C	(*d*)

	Page.	Head		
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T—*concld.*				
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Transportation	186 to 195	7	A	
Travelling and out-station allowances	188	7	A	(*c*)
Tyres, Mechanical Transport stores including	168	5	A	(*g*)
U				
Under training, Officers with King's Commission unemployed or	40	1	B	(*b*)
Unemployed, Officers with King's Commission — or under training	40	1	B	(*b*)
Unemployment Insurance, Army	44	1	D	
„ „ R. A. F	250	10	G	
Units, Approximate annual effective cost of typical	25			
V				
Vehicle Reserve Depot	88	2	C	(*k*)
Vehicles, Mechanical Transport	168	5	A	(*h*)
Veterinary Hospitals	92	2	E	(*a*)
Veterinary Record Office	92	2	E	(*c*)
Veterinary Schools	92	2	E	(*b*)
Vocational Training	110	2	N	(*g*)
Vocational Training, B. T.	44	1	D	
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W				
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Workshops Maintenance and Operation, Installations, M. E. S.	214	8	C	(*e*)
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GIPD—370 Army/II N—11-5-38—600.

FINAL

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, AIR FORCES AND ROYAL INDIAN NAVY)

FOR THE YEAR

1939-40

AND OF

CONNECTED RECEIPTS

NEW DELHI: PRINTED BY THE MANAGER
GOVERNMENT OF INDIA PRESS: 1939

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AND OF

CONNECTED RECEIPTS.

A. ROWLANDS,
Financial Adviser, Military Finance.

C. MacI. G. OGILVIE,
Secretary to the Government of India,
Defence Department.

NEW DELHI,
31st March, 1939.

GENERAL SUMMARY OF ESTIMATES

Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
58 XLIII DEFENCE SERVICES—EFFECTIVE	45,56,99,740	4,82,56,726	40,74,43,014	43,78,08,000	5,15,66,000	38,62,42,000	44,41,87,000	5,44,21,000	38,97,66,000	46,22,85,000	8,29,89,000	37,92,96,000
59 XLVIII DEFENCE SERVICES—NON-EFFECTIVE	8,44,96,620	2,81,385	8,02,15,235	8,50,07,000	44,03,000	8,06,04,000	8,54,39,000	46,33,000	8,08,06,000	8,62,88,000	45,37,000	8,17,51,000
60 TRANSFERS TO / FROM DEFENCE RESERVE FUND.	—1,54,76,249	...	—1,54,76,249	—1,50,46,000	...	—1,50,46,000	—87,72,000	...	—87,72,000	—92,47,000	...	—92,47,000
TOTAL	*52,47,20,111	5,25,38,111	*47,21,82,000	50,77,69,000	5,59,69,000	45,18,00,000	52,08,54,000	5,90,54,000	46,18,00,000	53,93,26,000	8,75,26,000	45,18,00,000

* This is exclusive of expenditure on the Defence and Military Finance Departments amounting to Rs. 13,00,067.

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The major and main heads of expenditure and receipts under Defence Services are :—

Major Head $\frac{58}{XLVII}$ —Defence Services—Effective (Sub-divided into twelve main account heads) :—

Head 1/I.—Fighting Services.

Head 2/II.—Administrative Services.

Head 3/III.—Manufacturing Establishments (including stores).

Head 4/IV.—Army Headquarters, Staff of Commands, etc.

Head 5/V.—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., A. F. and R. I. N.).

Head 6/VI.—Special Services.

Head 7/VII.—Transportation, Conservancy, Hot weather establishments and Miscellaneous.

Head 8/VIII.—Military Engineer Services (including stores).

Head 9/IX.—Auxiliary and Territorial Forces.

Head 10/X.—Air Forces (including stores).

Head 11/XI.—Royal Indian Navy (including stores).

Head 12/XII.—Quetta Reconstruction.

Major Head $\frac{59}{XLVIII.}$ —Defence Services—Non-effective (sub-divided into three main account heads) :—

Head 1/I.—Army.
Head 2/II.—Air Forces.
Head 3/III.—Royal Indian Navy.

Major Head. 60—Transfers $\frac{\text{to}}{\text{from}}$ Defence Reserve Fund.

2. The Defence Department of the Government of India controls the expenditure under all the heads except that pertaining to the Military Accounts Offices which are under the control of the Finance Department.

3. The budget estimates are based on the cost of the actual anticipated strength of the Defence Services. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

4. The term "Pay" used in this budget includes all allowances except when they are shown separately *e.g.*, kit and clothing allowances.

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1939-40 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13⅓).	Total.
	Rs.	Rs.	Rs.
EXPENDITURE—			
58.—DEFENCE SERVICES—EFFECTIVE—			
1.—Fighting Services	13,21,74,000	3,06,23,000	16,27,97,000
2.—Administrative Services	6,61,31,000	42,18,000	7,03,49,000
3.—Manufacturing Establishments (Including Stores)	2,96,59,000	33,35,000	3,29,94,000
4.—Army Headquarters, Staff of Commands, etc.	1,99,49,000	10,30,000	2,09,79,000
5.—Purchase and sale of stores, equipment and animals (other than those purchased direct by Manufacturing Establishments, M. E. S., A. F. and R. I. N.)	3,47,38,000	3,22,07,000	6,69,45,000
6.—Special Services	..	..	..
7.—Transportation, Conservancy, hot weather Establishments and Miscellaneous	2,04,32,000	75,30,000	2,79,62,000
8.—Military Engineer Services (Including Stores)	3,68,48,000	3,78,000	3,72,26,000
9.—Auxiliary and Territorial Forces	58,28,000	..	58,28,000
10.—Air Forces (Including Stores)	1,14,51,000	1,11,69,000	2,26,20,000
11.—Royal Indian Navy (Including Stores)	71,43,000	9,14,000	80,57,000
12.—Quetta Reconstruction	64,91,000	37,000	65,28,000
Total	37,08,44,000	9,14,41,000	46,22,85,000
59.—DEFENCE SERVICES—NON-EFFECTIVE—			
1. Army	3,76,23,000	4,70,45,000	8,46,68,000
2. Air Forces	66,000	5,19,000	5,85,000
3. Royal Indian Navy	1,69,000	8,66,000	10,35,000
Total	3,78,58,000	4,84,30,000	8,62,88,000
60.—TRANSFERS FROM DEFENCE RESERVE FUND	—92,47,000	..	—92,47,000
TOTAL EXPENDITURE	39,94,55,000	13,98,71,000	53,93,26,000

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR 1939-40 BETWEEN INDIA AND ENGLAND.

	India.	England. (1 £=Rs. 13⅓).	Total.
	Rs.	Rs.	Rs.
RECEIPTS—			
XLVII.—DEFENCE SERVICES—EFFECTIVE—			
I.—Fighting Services . . .	3,90,000	5,60,73,000	5,64,63,000
II.—Administrative Services .	20,42,000	30,000	20,72,000
III.—Manufacturing Establishments (Including Stores) .	81,81,000	..	81,81,000
IV.—Army Headquarters, Staff of Commands, etc. . .	65,000	1,000	66,000
V.—Purchase and sale of stores, equipment and Animals (other than those purchased direct by Manufacturing Establishments, M. F. S., A. F. and R. I. N.) . .	1,14,98,000	1,46,000	1,16,44,000
VI.—Special Services . . .	..	..	..
VII.—Transportation, Conservancy, hot weather Establishments and Miscellaneous . .	9,42,000	2,29,000	11,71,000
VIII.—Military Engineer Services (Including Stores) . .	26,44,000	1,000	26,45,000
IX.—Auxiliary and Territorial Forces . . .	10,000	..	10,000
X.—Air Forces (Including Stores)	2,22,000	49,000	2,71,000
XI.—Royal Indian Navy (Including Stores)	4,22,000	16,000	4,38,000
XII.—Quetta Reconstruction	28,000	..	28,000
Total . .	2,64,44,000	5,65,45,000	8,29,89,000
XLVIII.—DEFENCE SERVICES—NON EFFECTIVE—			
I. Army	9,00,000	36,31,000	45,31,000
II. Air Forces	..	..	..
III. Royal Indian Navy . .	3,000	3,000	6,000
Total . .	9,03,000	36,34,000	45,37,000
TOTAL RECEIPTS .	2,73,47,000	6,01,79,000	8,75,26,000

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE FOR THE

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter-master General.	Master General of Ordnance.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
58.—DEFENCE SERVICES—EFFECTIVE					
HEAD 1.—FIGHTING SERVICES—					
A.—FORCES IN INDIA PROPER.	...	...	13,39,77,000	...	...
B.—MISCELLANEOUS	...	...	—22,73,000	...	...
C.—INDIAN INFANTRY SERVING AT HONGKONG	...	...	4,70,000	...	...
D.—ENGLAND	3,06,23,000	...	...	...	...
TOTAL	3,06,23,000	...	13,21,74,000	...	...
HEAD 2.—ADMINISTRATIVE SERVICES—					
A.—MILITARY TRAINING	...	31,92,000	...	...	...
B.—EDUCATION	...	39,01,000	...	...	...
C.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,18,51,000	30,000	...
D.—REMOUNT DEPOTS AND BREEDING OPERATIONS	...	...	52,000	18,85,000	...
E.—INDIAN ARMY VETERINARY CORPS	...	...	9,11,000	90,000	...
F.—INDIAN ARMY ORDNANCE CORPS	...	...	...	...	1,37,77,000
G.—MEDICAL COLLEGES AND SCHOOLS	...	...	...	...	...
I.—MEDICAL SERVICES	12,000	...	1,38,30,000	...	...
J.—MILITARY ACCOUNTS OFFICES	...	...	...	...	...
K.—ECCLESIASTICAL ESTABLISHMENTS	4,00,000	...	...	...	...
L.—CANTONMENTS	21,25,000	...	...	...	...
M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA	...	...	...	...	17,49,000
N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA	...	...	14,62,000	...	...
O.—MISCELLANEOUS SERVICES UNDER THE C. G. S.	...	5,20,000	...	...	...
P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA	...	...	...	2,85,000	...
Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS	...	...	...	...	...
R.—ENGLAND	42,18,000	...	...	...	...
TOTAL	67,55,000	76,13,000	2,81,06,000	22,90,000	1,55,26,000
HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—					
A.—MEDICAL STORE DEPOTS AND WORKSHOPS	...	...	...	...	...
B.—ROYAL INDIAN ARMY SERVICE CORPS	...	...	1,86,000	...	...
C.—ORDNANCE AND CLOTHING FACTORIES	...	...	...	...	1,95,13,000
D.—GRASS FARMS	...	...	...	28,86,000	...
E.—DAIRY FARMS	...	...	...	41,20,000	...
F.—ENGLAND	33,35,000	...	...	...	...
TOTAL	33,35,000	...	1,86,000	70,06,000	1,95,13,000
HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—					
A.—ARMY HEADQUARTERS	...	17,07,000	13,77,000	11,96,000	20,53,000
B.—STAFF OF COMMANDS	...	26,70,000	...	...	...
C.—STAFF OF DISTRICTS AND BRIGADES	...	86,41,000	...	...	...
D.—ENGLAND	10,30,000	...	...	...	...
TOTAL	10,30,000	1,30,18,000	13,77,000	11,96,000	20,53,000
HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., A. F. AND R. I. N.)—					
A.—R. I. A. S. C.	...	...	...	2,24,73,000	...
B.—ANIMALS (REMOUNTS)	...	...	...	6,63,000	...
C.—I. A. O. C.	...	...	...	...	1,15,68,000
D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT	...	...	...	...	34,000
E.—ENGLAND	3,22,07,000	...	...	...	...
TOTAL	3,22,07,000	...	...	2,31,36,000	1,16,02,000
CARRIED OVER	7,39,50,000	2,06,31,000	16,18,43,000	3,36,28,000	4,86,94,000

YEAR 1939-40 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS.

Director General Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Deputy Secretary Revision Defence Department.	Air Officer Commanding, Air Forces.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	13,39,77,000
...	...	...	...	...	...	...	...	—22,73,000
...	...	...	...	...	...	...	...	4,70,000
...	...	...	...	...	...	...	...	3,06,23,000
...	...	...	...	...	...	...	...	16,27 97,000
...	...	...	...	...	...	...	...	31,92,000
...	...	...	...	...	...	...	...	39,01,000
...	...	...	...	...	...	...	...	1,18,81,000
...	...	...	...	...	...	...	...	19,37,000
...	...	...	...	...	...	...	...	10,01,000
...	...	...	...	...	...	...	...	1,37,77,000
1,71,000	...	...	...	...	...	...	...	1,71,000
...	...	...	...	...	...	...	...	1,38,42,000
...	...	...	...	96,88,000	...	...	...	96,88,000
...	...	...	...	...	...	...	...	4,00,000
...	...	...	...	...	...	...	...	21,25,000
...	...	...	...	...	...	...	...	17,49,000
...	...	...	...	...	...	...	...	14,62,000
...	...	...	...	...	...	...	...	5,20,000
...	...	...	...	...	...	...	...	2,85,000
...	...	...	...	...	...	...	2,00,000	2,00,000
...	...	...	...	...	...	...	...	42,18,000
1,71,000	...	...	...	96,88,000	...	...	2,00,000	7,03,49,000
29,54,000	...	...	...	...	...	...	...	29,54,000
...	...	...	...	...	...	...	...	1,86,000
...	...	...	...	...	...	...	...	1,95,13,000
...	...	...	...	...	...	...	...	28,86,000
...	...	...	...	...	...	...	...	41,20,000
...	...	...	...	...	...	...	...	33,35,000
29,54,000	...	...	...	...	...	...	...	3,29,94,000
...	4,27,000	1,00,000	3,02,000	...	14,76,000	...	...	86,38,000
...	...	...	...	...	...	...	...	26,70,000
...	...	...	...	...	...	...	...	86,41,000
...	...	...	...	...	...	...	...	10,30,000
...	4,27,000	1,00,000	3,02,000	...	14,76,000	...	...	2,09,79,000
...	...	...	...	...	...	...	...	2,24,73,000
...	...	...	...	...	...	...	...	6,63,000
...	...	...	...	...	...	...	...	1,15,68,000
...	...	...	...	...	...	...	...	34,000
...	...	...	...	...	...	...	...	3,22,07,000
...	...	...	...	...	...	...	...	6,69,45,000
31,25,000	4,27,000	1,00,000	3,02,000	96,88,000	14,76,000	...	2,00,000	35,40,64,000

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE FOR THE

	Government of India	Chief of the General Staff.	Adjutant General.	Quarter-master General.	Master General of Ordnance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
58.—DEFENCE SERVICES—EFFECTIVE—*contd.*					
BROUGHT FORWARD.	7,39,50,000	2,06,31,000	16,18,43,000	3,36,28,000	4,86,94,000
HEAD 6.—SPECIAL SERVICES	...	...	...	...	...
HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS—					
A.—TRANSPORTATION	1,05,000	...	...	1,59,66,000	...
B.—HIRED TRANSPORT, ETC.	...	...	...	8,16,000	...
C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS, ETC.	...	...	...	20,40,000	...
D.—MISCELLANEOUS	...	...	...	...	...
E.—ENGLAND	75,30,000	...	...	...	...
TOTAL	76,35,000	...	...	1,88,22,000	...
HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES).	3,78,000*	...	...	3,68,48,000	...
HEAD 9.—AUXILIARY AND TERRITORIAL FORCES	...	...	58,28,000	...	
HEAD 10.—AIR FORCES (INCLUDING STORES).	1,11,69,000*	...	...	...	...
HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES)	80,57,000†	...	...	...	...
HEAD 12.—QUETTA RECONSTRUCTION.	37,000*	...	...	64,91,000	...
59.—DEFENCE SERVICES—NON-EFFECTIVE—					
HEAD 1.—ARMY	4,70,45,000*	...	3,76,23,000	...	...
HEAD 2.—AIR FORCES	5,19,000*	...	...	...	...
HEAD 3.—ROYAL INDIAN NAVY	10,35,000‡	...	...	...	...
TOTAL	4,85,99,000	...	3,76,23,000	...	...
GRAND TOTAL	14,98,25,000	2,06,31,000	20,52,94,000	9,57,89,000	4,86,94,000

All Defence Services expenditure is controlled by the Government of India in the Defence and Finance sanction or the sanction of the Secretary of State for India, where necessary. Under the general control of Govern at Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these object is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget or savings in the sanctioned Budget.

* Expenditure incurred
† Includes Rs. 9,14,000
‡ Includes Rs. 8,66,000

YEAR 1938-39 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—*concld.*

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Deputy Secretary Revision Defence Department.	Air Officer Commanding, Air Forces.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,25,000	4,27,000	1,00,000	3,02,000	96,88,000	14,76,000	...	2,00,000	35,40,64,000
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,60,71,000
...	...	...	...	...	...	...	...	8,16,000
...	...	...	...	...	...	...	...	20,40,000
...	...	...	...	...	...	...	15,05,000	15,05,000
...	...	...	...	...	...	...	...	75,30,000
...	...	...	...	...	...	...	15,05,000	2,79,62,000
...	...	...	...	...	...	...	...	3,72,26,000
...	...	...	...	...	...	...	...	58,28,000
...	...	...	...	...	...	1,14,51,000	...	2,26,20,000
...	...	...	...	...	...	...	...	80,57,000
...	...	...	...	...	...	...	...	65,28,000
...	...	...	...	...	...	...	...	8,46,68,000
...	...	...	...	...	...	66,000	...	5,85,000
...	...	...	...	...	...	...	...	10,35,000
...	...	...	...	...	...	66,000	...	8,62,88,000
31,25,000	4,27,000	1,00,000	3,02,000	96,88,000	14,76,000	1,15,17,000	17,05,000	54,85,73,000

Departments and generally no new expenditure whether initial or recurring, is incurred except with their
ment and as a working arrangement the sanctioned Budget is distributed amongst the controlling authorities
officers being again allocated by them to the various local administrative areas for effective primary control. Their
grants under the different heads and of securing to the Government of India prompt knowledge of likely excesses

in England.
for expenditure in England.
for expenditure in England.

STRENGTHS OF PERSONNEL AND ANIMALS.

STATEMENT I.—STRENGTH OF THE DEFENCE SERVICES IN INDIA.

Comparative statement of authorised establishments on 1st April 1938 and 1st April 1939.

	1939.								1938.							
	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ARMY.																
I.—FIGHTING UNITS—INDIA PROPER.																
(1) Cavalry	419	13	2,256	327	10,202	...	4,575	1,980	443	16	2,820	327	10,255	...	5,364	1,980
(2) Artillery	476	5	8,170	198	11,010	...	3,780	2,432	541	5	8,441	197	11,016	...	3,889	2,731
(3) Engineers—Sappers and Miners.	147	3	153	190	9,022	39	640	2,350	147	3	158	199	9,106	39	665	2,350
(4) Infantry	2,344	142	33,780	1,935	82,799	2	7,677	23,560	2,580	135	37,114	1,980	84,751	2	7,900	23,560
(5) Signal Service	143	3	1,968	70	3,787	27	776	675	143	3	1,988	71	3,817	27	801	625
(6) Tank Corps	44	...	528	...	...	...	115	...	83	...	953	...	...	...	228	...
(7) Indian Supplementary Reserve.	...	...	...	...	...	...	...	255	...	...	...	...	...	...	...	255
(8) Railway Nucleus Reserve	1	...	1	...	...	2	3	650	1	...	1	...	...	2	3	650
TOTAL FIGHTING UNITS	3,574	166	46,856	2,720	1,16,820	70	17,566	31,902	3,938	162	51,475	2,774	1,18,945	70	18,850	32,151
II.—STAFF (inclusive of personnel of Administrative Services.—																
(1) Army Headquarters	169	...	96	26	...	714	361	...	165	...	90	22	...	739	365	...
(2) Command Headquarters	92	...	58	3	19	103	2	...	115	...	72	4	19	133	3	...
(3) Districts and Brigades	324	...	224	...	111	428	15	...	312	...	224	...	97	426	26	...
(4) Embarkation Staff	10	...	21	1	2	53	45	...	10	...	21	1	2	53	45	...
(5) Railway Transport Staff	1	...	18	...	...	2	...	...	1	...	18	...	...	2	...	...
(6) Miscellaneous	9	...	29	2	3	6	71	...	9	...	29	2	3	5	71	...
TOTAL STAFF	605	...	446	32	135	1,306	494	...	612	...	454	29	121	1,358	510	...
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)	107	...	193	6	98	69	514	...	117	...	196	6	95	64	505	...
IV.—EDUCATIONAL ESTABLISHMENTS	72	...	165	49	72	450	400	11	75	...	175	50	67	449	381	6

V.—Royal Indian Army Service Corps.	375	...	291	267	13,190	1,308	3,621	4,672	422	...	441	276	13,501	1,420	4,731	5,362
Deduct—Numbers taken against Item II.	*70*	...	*28*	*1*	*116*	*260*	*32*	...	*65*	...	*35*	*1*	*116*	*244*	*32*	...
Balance . . .	305	...	263	266	13,074	1,048	3,589	4,672	357	...	406	275	13,385	1,176	4,699	5,362
VI.—Indian Army Ordnance Corps	279	...	777	31	2,722	1,333	2,952	517	219	...	666	14	1,588	1,126	1,479	85
Deduct—Numbers taken against Item II.	*31*	...	*18*	...	...	...	...	...	*31*	...	*20*	...	...	...	...	...
Balance . . .	248	...	759	31	2,722	1,333	2,952	517	188	...	646	14	1,588	1,126	1,479	85
VII.—Medical Services . .	889	53	779	571	4,143	...	4,541	3,522	879	59	780	598	4,118	...	4,541	3,335
Deduct—Numbers taken against item II.	*63*	...	*14*	*1*	...	...	...	...	*64*	...	*14*	*1*	...	...	...	...
Balance . . .	826	53	765	570	4,143	...	4,541	3,522	815	59	766	597	4,118	...	4,541	3,335
VIII.—Veterinary Services .	61	17	4	122	519	53	88	77	61	16	4	123	544	57	91	77
Deduct—Numbers taken against Item II.	*18*	...	...	...	...	*8*	...	...	*18*	...	...	...	...	*8*	...	...
Balance . . .	43	17	4	122	519	45	88	77	43	16	4	123	544	49	91	77
IX.—Remount Services . .	35	...	10	9	150	277	217	...	35	...	12	9	148	279	214	...
Deduct—Numbers shown against Item II.	*6*	...	...	...	...	*8*	...	...	*6*	...	...	...	...	*8*	...	...
Balance . . .	29	...	10	9	150	269	217	...	29	...	12	9	148	271	214	...
X.—Miscellaneous Establishments (inclusive of Military Accounts Department).	338	61	87	139	243	5,583	1,996	169	342	61	93	128	246	5,673	2,003	169
XI.—Auxiliary and Territorial Forces (Permanent Establishment).	121	...	227	27	9	...	121	...	122	...	225	27	9	...	121	...
XII.—Air Forces . . .	246	19	1,927	6	286	518	876	20	259	11	1,910	5	226	520	833	...
ROYAL INDIAN NAVY . .	113	...	58	...	1,854	142	27	...	103	...	50	...	1,335	83	29	...
MILITARY ENGINEER SERVICES (INCLUDING QUETTA RECONSTRUCTION).	286	...	197	...	...	1,522	537	...	265	...	196	...	...	1,522	537	...
Total .	6,913	316	51,957	3,977	1,40,125	12,355	33,918	40,890	7,265	309	56,608	4,037	1,40,827	12,361	34,793	41,185

Note 1.—Departmental officers (*e.g.*, Commissaries, etc.) holding King's Commissions, Lady nurses and civilian gazetted officers of superior services are included in columns 2 and 10.

Note 2. Matrons are included in columns 4 and 12.

Note 3.—Indian officers who have been granted honorary King's Commissions for services in the War etc. but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 5 and 13. Civilian gazetted officers of subordinate services are also included in columns 5 and 13.

Note 4.—"Followers" includes artificers and menials.

Note 5.—The number of Indian Officers holding King's Commission and Indian Commission in the fighting units of the Indian Army within the authorised establishments on 1st April 1939 will be 310 excluding 9 in the employ of the Political Department.

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I.

	1939.								1938.							
	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
II.—STAFF—																
(1) Army Headquarters—																
Commander-in-Chief and Personal Staff.	6	...	2	2	...	2	4	...	6	...	2	2	...	2	4	...
Military Secretary's Branch	5	...	6	2	...	42	19	...	5	...	6	2	...	42	19	...
General Staff Branch	49	...	35	6	...	114	77	...	48	...	34	5	...	117	77	...
Adjutant General's Branch	34	...	12	6	...	148	96	...	34	...	12	6	...	148	96	...
Quartermaster General's Branch	31	...	16	3	...	113	64	...	33	...	11	3	...	114	64	...
Master General of Ordnance Branch.	42	...	25	7	...	283	98	...	34	...	22	4	...	297	98	...
Central Revision Section.	2	...	...	...	...	12	3	...	2	...	...	...	...	12	3	...
Principal Supply Officer's Committee.	...	...	...	...	...	...	...	...	3	...	3	...	...	7	4	...
TOTAL ARMY HEADQUARTERS	169	...	96	26	...	714	361	...	165	...	90	22	...	739	365	...
(6) Miscellaneous—																
Military Prisons and Detention Barracks.	2	...	23	...	...	...	9	...	2	...	23	...	...	...	9	...
Personal Staff of Governor General	7	...	...	2	...	...	...	...	7	...	...	2	...	...	...	...
Garrison Quartermasters, Rest Camps, etc.	...	...	6	...	3	6	62	...	...	...	6	...	3	5	62	...
TOTAL MISCELLANEOUS	9	...	29	2	3	6	71	...	9	...	29	2	3	5	71	...
III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—																
Staff College	43	...	4	...	1	10	22	...	53	...	5	...	2	8	21	...
Headquarters Weapon Training and Mechanisation Pachmarhi.	2	...	...	...	...	3	...	...	2	...	...	...	...	2	...	...
Small Arms School, Pachmarhi	9	...	26	2	31	5	54	...	9	...	26	2	31	3	54	...
Small Arms and Mechanisation School, Ahmednagar.	21	...	112	2	25	7	50	...	21	...	115	1	21	7	42	...
Physical Training—																
Command Gymnasia	...	..	4	..	...	...	...	...	...	...	4	...	...	...	...	...
Ambala School	6	...	9	...	15	6	26	...	6	...	9	...	15	6	26	...
Equitation School	6	...	7	...	12	15	296	...	6	...	6	1	12	15	296	...
Senior Officers' School	7	...	6	...	5	5	7	...	7	...	6	...	5	5	7	...
Artillery School	7	...	12	...	...	4	38	..	7	...	12	...	...	4	38	...
Education of Military Medical pupils.	...	...	...	...	...	12	...	...	...	...	...	...	...	12	...	...
Army Signal School	6	...	13	2	9	2	21	...	6	...	13	2	9	2	21	...
TOTAL TRAINING ESTABLISHMENTS.	107	...	193	6	98	69	514	...	117	...	196	6	95	64	505	...

IV.—EDUCATIONAL ESTABLISHMENT—																
Supervising and Inspecting staff																
Army Headquarters	1	...	...	...	...	3	...	...	1	...	...	...	...	3	...	...
Commands and Districts	18	...	13	14	...	...	...	...	21	...	19	16	...	...	...	...
Garrison Schools, British troops	...	...	104	...	...	229	...	...	...	...	102	...	...	221	...	...
Garrison Schools, Indian troops	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
School of Education, Headquarters, and Educational wing.	8	...	9	8	18	38	30	8	8	...	13	8	14	38	22	...
Chemical Warfare School	3	...	8	1	20	2	2	...	3	...	9	1	19	1	2	...
Lawrence Royal Military School, Sanawar.	2	...	3	...	...	84	70	...	2	...	4	...	...	84	70	...
Lawrence Military Asylum, Abu	...	...	3	...	...	2	...	...	...	...	3	...	...	2	...	...
Prince of Wales' Royal Indian Military College, Dehra Dun.	10	...	3	...	...	16	49	...	10	...	3	...	...	16	49	...
Kitchener College, Nowgong	4	...	8	4	4	18	21	...	4	...	8	4	4	18	21	...
King George's Royal Military Schools.	3	...	6	20	24	19	104	...	3	...	6	19	24	27	99	...
Board of Examiners	1	...	...	...	...	3	2	...	1	...	...	...	...	3	2	...
Indian Military Academy, Dehra Dun.	22	...	8	2	6	36	122	3	22	...	8	2	6	36	116	6
TOTAL EDUCATIONAL ESTABLISHMENTS.	72	...	165	49	72	450	400	11	75	...	175	50	67	449	381	6
V.—ROYAL INDIAN ARMY SERVICE CORPS—																
Army Headquarters	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
Command Headquarters	11	...	4	...	19	47	...	...	14	...	5	...	19	41	...	...
District Headquarters	37	...	14	...	97	181	...	...	29	...	20	...	97	171	...	...
Embarkation Staff	4	...	10	1	...	32	32	...	4	...	10	1	...	32	32	...
Training Institutions	...	...	...	...	17	...	...	...	...	...	...	...	15	...	...	...
Supply Companies and Supply Depots.	123	...	148	80	117	691	1,859	...	131	...	141	80	128	692	1,859	...
Animal Transport	49	...	37	127	9,718	113	1,443	1,834	50	...	37	127	9,684	115	1,445	2,092
Mechanical Transport units	49	...	33	48	2,737	100	204	2,838	75	...	136	57	3,100	200	1,313	3,270
R. I. A. S. C. Training Group	19	...	15	11	485	45	77	...	19	...	15	11	458	46	76	...
School of Cookery	1	...	4	...	...	1	6	...	1	...	4	...	...	1	6	...
Reserve for leave, etc.—																
Mechanical Transport	16	...	1	...	...	12	...	...	33	...	49	...	...	36	...	...
Animal Transport	10	...	3	...	...	8	...	...	9	...	3	...	...	8	...	...
Supply Service	38	...	22	...	...	78	...	...	39	...	21	...	...	78	...	...
TOTAL ROYAL INDIAN ARMY SERVICE CORPS	375	...	291	267	13,190	1,308	3,621	4,672	422	...	441	276	13,501	1,420	4,731	5,362
VI.—INDIAN ARMY ORDNANCE CORPS—																
Army Headquarters	15	...	18	...	...	...	...	...	15	...	20	...	...	...	...	...
Command Headquarters	5	...	12	...	...	17	...	...	5	...	13	...	...	17	...	...
District Headquarters	11	...	24	...	...	22	...	...	11	...	26	...	...	22	...	...
Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing.	96	...	433	5	1,086	806	81	85	95	...	436	5	1,099	804	81	85
I. A. O. C. School of Instruction	9	...	5	7	702	45	37	...	3	...	4	1	19	11	...	...
Mechanical Transport Maintenance units.	35	...	88	11	505	130	1,480	432	...	...	...	...	...	...	...	...

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*contd.*

	1939.								1938.							
	Officers with King's Commissions.	Indian Commissioned officers.	British other ranks.	Indian Officers with Viceroy's Commission.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
VI.—INDIAN ARMY ORDNANCE CORPS—*contd.*																
Technical Inspectors, M. T.	18	...	8	...	25	16	15	...	14	...	8	...	21	12	15	...
Headquarters Maintenance Group M. T.	...	...	...	...	...	...	...	...	5	...	3	...	31	20	66	...
Heavy Repair shops, M. T.	26	...	43	6	116	112	1,038	...	27	...	58	6	140	97	1,071	...
Central Mechanical Transport Stores Depot.	14	...	12	...	9	133	111	...	13	...	13	...	15	125	116	...
Vehicle Reserve Depot	5	...	5	2	266	15	171	...	5	...	7	2	254	15	113	...
Experimental Section, M. T.	4	...	8	...	13	4	19	...	3	...	8	...	9	3	17	...
Reserve for leave :—																
Ordnance	24	...	73	...	...	...	...	...	23	...	70	...	...	...	...	...
Mechanical Transport	17	...	48	...	...	33	...	...	...	...	...	...	...	...	...	...
TOTAL INDIAN ARMY ORDNANCE CORPS.	279	...	777	31	2,722	1,333	2,952	517	219	...	666	14	1,588	1,126	1,479	85
VII.—MEDICAL SERVICES—																
Royal Army Medical Corps—																
Army Headquarters	5	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...
Command Headquarters	8	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...
District Headquarters	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
Embarkation Staff	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
I. H. C., etc.	4	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
Hospitals	213	...	353	...	...	...	...	...	213	...	353	...	...	...	...	...
Military Food Laboratory	1	...	7	...	...	...	...	...	1	...	7	...	...	...	...	...
School of Education	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...
Reserve for leave, etc.	18	...	...	...	...	...	...	...	18	...	...	...	...	...	...	...
	268	...	361	...	...	...	...	...	268	...	361	...	...	...	...	...
Indian Medical Service—																
Army Headquarters	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
Command Headquarters	3	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
District Headquarters	22	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...
Lawrence Royal Military School, Sanawar.	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Medical Store Depots and Workshops.	4	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...
Inspectorates of Armaments & Chemical Defence Research Estt.	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Indian Hospital Corps	6	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...
Hospitals	200	†53	...	...	...	...	...	...	193	†59	...	...	...	...	...	...
Ordance Factories	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Kitchener College, Nowgong	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
Reserve for leave, etc.	51	...	...	...	...	...	...	...	51	...	...	...	...	...	...	...
	294	53	...	...	...	...	...	...	288	59	...	...	...	...	...	...
Army Dental Corps—																
Army Headquarters	1	...	1	...	...	...	...	...	1	...	1	...	...	...	...	...
Hospitals	26	...	41	...	...	...	...	...	25	...	40	...	...	...	...	...
	27	...	42	...	...	...	...	...	26	...	41	...	...	...	...	...

Indian Medical Department																	
Army Headquarters	...	...	2	1	...	...	...	...	...	...	2	1	...	...	...	...	
Command Headquarters	...	...	2	...	...	...	...	...	...	...	2	...	...	...	...	...	
District Headquarters	...	...	7	...	...	...	...	...	...	...	7	...	...	...	...	...	
Embarkation staff	...	...	2	...	...	...	...	...	...	...	2	...	...	...	...	...	
Indian Hospital Corps	...	...	4	...	...	...	...	...	...	...	4	...	...	...	...	...	
Hospitals	*30	...	239	†368	39	...	...	...	27*	...	241	†398	10	...	...	...	
R. I. Military College, Dehra Dun	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	
Medical Store Depots and Workshops	...	...	6	5	...	...	...	...	...	...	6	5	...	...	...	...	
Army Ordnance and Clothing Factories	...	...	6	8	...	...	...	...	...	...	6	7	...	...	...	...	
Inspectorates of Armaments and Chemical Defence Research Estt.	...	...	...	2	...	...	...	...	...	...	...	2	...	...	...	...	
Remount Depots	...	...	2	2	...	...	...	...	...	...	2	2	...	...	...	...	
Lawrence Royal Military School, Sanawar	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	
King George's Royal Military Schools	...	...	...	3	...	...	...	...	...	...	...	3	...	...	...	...	
Indian Military Academy	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	
Education of Military Medical pupils.	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	
Kitchener College, Nowgong	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	
Governor-General's Body Guard	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	
Cantonment Hospitals	...	...	...	39	...	...	...	...	...	...	...	40	...	...	...	...	
Reserve for leave, etc.	...	...	60	118	...	...	...	...	...	...	60	118	...	...	...	...	
	30	...	333	549	39	...	...	...	27	...	335	579	10	...	...	...	
Female Nurses, etc.—																	
Army Headquarters	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	
Hospitals	269	...	43	...	...	...	...	...	269	...	43	...	...	...	...	...	
	270	...	43	...	...	...	...	...	270	...	43	...	...	...	...	...	
Indian Hospital Corps	...	...	...	22	4,104	...	4,541	3,522	...	...	...	19	4,108	...	4,541	3,335	
TOTAL MEDICAL SERVICES	889	53	779	571	4,143	...	4,541	3,522	879	69	780	598	4,118	...	4,541	3,335	
VIII.—VETERINARY SERVICES—																	
Army Headquarters	2	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	
Command Headquarters	4	...	...	...	...	8	...	...	4	...	...	...	...	8	...	...	
Districts	12	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	
Veterinary hospitals including the Central Laboratory, Lahore	32	17	3	120	515	40	84	77	34	16	3	121	540	44	87	77	
Army Veterinary Schools	4	...	1	2	4	2	2	...	4	...	1	2	4	2	2	...	
Veterinary Record office	...	...	...	...	...	3	2	...	...	...	...	...	...	3	2	...	
Reserve for leave, etc.	7	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	
TOTAL VETERINARY SERVICES	61	17	4	122	519	53	88	77	61	16	4	123	544	57	91	77	
IX.—REMOUNT SERVICES—																	
Army Headquarters	2	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	
Command Headquarters	4	...	...	...	...	8	...	...	4	...	...	...	...	8	...	...	
Remount depots	14	...	10	...	3	83	150	...	14	...	11	...	3	85	150	...	
Breeding operations	10	...	...	6	...	186	64	...	10	...	1	6	...	186	64	...	
Remount Squadron	...	...	...	3	147	...	3	...	...	...	...	3	145	...	...	...	
Leave Reserve	5	...	...	...	...	...	...	...	5	...	...	...	...	...	...	...	
TOTAL REMOUNT SERVICE	35	...	10	9	150	277	217	...	35	...	12	9	148	279	214		

* Departmental officers.
† Includes short service officers.
‡ Includes 12 lady Sub-assistant Surgeons.

STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*concld.*

	1939.								1938.							
	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	Indian Commissioned Officers.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
X.—MISCELLANEOUS ESTABLISHMENTS—																
Governor General's Bodyguard	2	...	...	5	110	...	62	...	2	...	...	5	110	...	60	...
Governor General's Band	...	...	28	...	...	...	6	...	...	...	28	...	...	...	6	...
Officers on the unattached list for appointment to the Indian Army	120	60	...	...	...	...	...	...	120	60	...	...	...	...	...	...
Medical Store depots and Workshops	2	...	...	...	...	223	422	...	2	...	...	...	...	222	422	...
Bakeries	...	...	...	...	...	...	885	...	...	...	...	...	...	...	885	...
Butcheries	...	...	...	...	...	...	28	169	...	...	...	...	...	...	28	169
Grass Farms	15	...	22	18	64	84	15	...	16	...	27	28	77	105	16	...
Dairy Farms	5	...	4	7	10	318	13	...	5	...	...	...	...	297	11	...
Ordnance and Clothing Factories	45	1	10	...	1	706	71	...	45	1	12	...	1	714	71	...
Inspectorates Armaments and Chemical Defence Research Estt.	36	...	12	...	23	113	...	...	36	...	14	...	23	111	...	...
Controlled Flour Mills	...	...	...	...	...	6	1	...	...	...	...	...	...	6	1	...
Military accounts offices	53	...	...	87	...	3,550	432	...	53	...	...	87	...	3,607	439	...
Ecclesiastical establishments	5	...	...	...	...	346	...	...	5	...	...	...	...	346	...	...
Administration of Cantonments	25	...	...	17	...	226	50	...	27	...	...	3	...	255	50	...
Recruiting Staff	24	...	...	5	35	3	9	...	24	...	...	5	35	3	9	...
Hill Sanitaria and depots	...	...	10	...	...	...	...	...	...	...	10	...	...	...	...	...
Military Attaches	1	...	...	...	...	1	...	...	1	...	...	...	...	...	1	...
Vocational Training Establishments	...	...	...	...	...	...	...	...	1	...	1	...	...	...	2	...
Technical Examination Branch	5	...	1	...	...	7	2	...	5	...	1	...	...	7	2	...
TOTAL MISCELLANEOUS ESTABLISHMENTS	338	61	87	139	243	5,583	1,996	169	342	61	93	128	246	5,673	2,003	169
XI.—AUXILIARY AND TERRITORIAL FORCES.																
Auxiliary Force	42	...	188	...	...	...	121	...	43	...	186	...	...	...	121	...
Territorial Force	79	...	39	27	9	...	...	...	79	...	39	27	9	...	...	...
TOTAL AUXILIARY AND TERRITORIAL FORCES	121	...	227	27	9	...	121	...	122	...	225	27	9	...	121	...

II—AIR FORCES																	
Squadrons and staff at Group, Wing Stations, and Wing Headquarters.	167	...	1,190	1	96	74	487	...	168	...	1,143	1	93	80	464	...	
Indian Air Force	2	19	27	...	*164	...	52	20	7	11	35	...	107*	...	46	...	
Staff College, Quetta	1	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	
R. A. F. Education	8	...	...	1	...	8	...	...	8	...	...	1	...	8	...	...	
Royal Air Force Medical Service	10	...	27	...	...	...	...	...	10	...	27	...	...	...	...	...	
Aircraft depot	25	...	520	1	17	265	187	...	25	...	521	1	17	264	184	...	
Aircraft park	12	...	147	...	9	105	109	...	17	...	172	...	9	105	98	...	
A. F. Headquarters including Staff of Chief Engineer, Air Force.	21	...	16	3	...	66	41	...	22	...	12	2	...	63	41	...	
TOTAL AIR FORCES	246	19	1,927	6	286	518	876	20	259	11	1,910	5	226	520	833	...	

* Includes apprentices for Indian Air Force.

STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON 1st APRIL 1939 AND 1st APRIL 1938.

	1939.					1938.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
ARMY.										
I.—FIGHTING UNITS—										
(1) Cavalry	10,307	674	...	...	...	11,598	...	...	...	...
(2) Artillery	4,522	17	3,676	...	...	6,163	706	3,676	...	...
(3) Engineers—Sappers and Miners.	174	...	384	26	...	232	17	384	26	...
(4) Infantry	700	103	4,835	..	...	...	103	4,549	...	...
(5) Signals	1,037	6	554	...	...	1,147	6	554	...	...
TOTAL FIGHTING UNITS	16,740	800	9,449	26	...	19,140	832	9,163	26	...
II.—INDIAN ARMY SERVICE CORPS—										
Animal Transport	...	390	12,960	...	106	...	390	12,960	...	106
Supplies	...	10	...	...	...	...	10	...	...	...
III.—VETERINARY SERVICES.	9	63	...	...	...	9	63	...	...	...
IV.—REMOUNT SERVICES	(a) 6,796	...	(b) 3,856	1,185	...	(a) 5,646	...	(b) 3,656	1,185	...
V.—TRAINING ESTABLISHMENTS.	140	...	12	...	...	145	...	12	...	...
VI.—MISCELLANEOUS ESTABLISHMENTS—										
Governor-General's Body-Guard	92	...	...	...	...	92	...	...	...	...
Field Ambulance	...	50	30	...	...	...	50	30	...	...
TOTAL	23,777	1,313	26,307	1,211	106	25,032	1,345	25,821	1,211	106

(a)	1939.	1938.
Horses	3,034	1,884
Horses Stallion	313	313
Brood mare and foals	114	114
Horses, young stock	3,335	3,335
	6,796	5,646

(b)	1939.	1938.
Mules	800	600
Mules young stock	2,700	2,700
Donkeys stallions	212	212
" mares	50	50
" foals and yearling / " young stock	94	94
	3,856	3,656

58/XLVII—DEFENCE SERVICES—EFFECTIVE.

58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs	Receipts. Rs.	Net expenditure Rs.
1/I-FIGHTING SERVICES	16,51,13,926	2,17,12,810	14,34,01,116	15,62,90,000	2,38,11,000	13,24,79,000	16,85,54,000	2,41,03,000	14,44,51,000	16,27,97,000	5,64,63,000	10,63,34,000
2/II.—ADMINISTRATIVE SERVICES	6,83,06,700	20,34,922	6,62,71,778	6,95,24,000	21,32,000	6,73,92,000	6,95,12,000	20,89,000	6,74,23,000	7,03,49,000	20,72,000	6,82,77,000
3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)	3,71,42,523	68,33,905	3,03,08,618	3,24,92,000	75,09,000	2,49,83,000	3,48,02,000	90,24,000	2,57,78,000	3,29,94,000	81,81,000	2,48,13,000
4/IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,05,33,830	60,273	2,04,73,557	2,10,59,000	66,000	2,09,93,000	2,09,03,000	1,08,000	2,07,95,000	2,09,79,000	66,000	2,09,13,000
5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., A. F. AND R. I. N.)	5,14,70,677	1,22,97,691	3,91,72,986	4,91,12,000	1,18,80,000	3,72,32,000	4,17,06,000	1,17,59,000	2,99,47,000	6,69,45,000	1,16,44,000	5,53,01,000
6/VI.—SPECIAL SERVICES	70,71,267	5,583	70,65,684	...	3,000	—3,000	17,41,000	...	17,41,000	...	...	...
7/VII.—TRANSPORTATION, CONSERVANCY, HOTWEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,92,13,657	11,67,976	2,80,45,681	2,67,66,000	11,50,000	2,56,16,000	2,66,16,000	12,44,000	2,53,72,000	2,79,62,000	11,71,000	2,67,91,000
8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES)	3,43,01,220	34,08,083	3,08,93,137	3,92,93,000	43,70,000	3,49,23,000	3,58,34,000	43,13,000	3,15,21,000	3,72,26,000	26,45,000	3,45,81,000
9/IX.—AUXILIARY AND TERRITORIAL FORCES	58,20,746	15,848	58,04,898	57,80,000	18,000	57,62,000	58,01,000	10,000	57,91,000	58,28,000	10,000	58,18,000
10/X.—AIR FORCES (INCLUDING STORES).	2,00,47,792	2,60,858	1,97,86,934	2,16,67,000	2,44,000	2,14,23,000	2,18,92,000	2,95,000	2,15,97,000	2,26,20,000	2,71,000	2,23,49,000
11/XI.—ROYAL INDIAN NAVY (INCLUDING STORES)	67,47,682	4,23,853	63,23,829	82,80,000	3,47,000	79,33,000	82,81,000	4,39,000	78,42,000	80,57,000	4,38,000	76,19,000
12/XII.—QUETTA RECONSTRUCTION	99,29,720	34,924	98,94,796	75,45,000	36,000	75,09,000	85,45,000	10,37,000	75,08,000	65,28,000	28,000	65,00,000
	45,56,99,740	...	40,74,43,014	43,78,08,000	5,15,66,000	3862,42,000	44,41,87,000	5,44,21,000	38,97,66,000	46,22,85,000	8,29,89,000	37,92,96,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	*1,49,25,000*	...	*1,49,25,000*	*87,65,000*	...	*87,65,000*	*91,33,000*	...	*91,33,000*
TOTAL .	45,56,99,740	4,82,56,726	40,74,43,014	42,28,83,000	5,15,66,000	37,13,17,000	43,54,22,000	5,44,21,000	38,10,01,000	45,31,52,000	8,29,89,000	37,01,63,000

Approximate annual effective cost of typical units.

Detailed items.	British Cavalry.	British Infantry.	Indian Cavalry.	Indian Infantry.	Field Regt. (Royal Artillery Horsed) Lower Establishment.	Field Coy. (Sappers and miners).	Army co-operation squadron of the Air Forces, India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay and allowances (including marriage allowance) . . .	9,31,130	10,73,810	3,86,990	3,47,730	9,22,040	1,74,220	4,84,460
2. Provisions	1,36,869	2,07,045	34,858	50,432	1,43,548	22,453	34,160
3. Clothing	58,850	83,260	26,600	25,640	59,290	12,090	19,620
4. Accommodation, including coal and firewood, oil for fuel and light, water and electricity supplied by Military Engineer Services, conservancy, hot-weather establishment and lodging allowance .	72,510	55,277	31,515	30,748	58,109	11,209	26,270
5. Travelling and carriage of stores .	78,628	1,10,205	14,528	15,349	78,047	6,097	21,000
6. Animals and forage . . .	1,83,937	11,240	1,46,511	9,368	1,60,197	8,042	..
7. Stores	87,536	66,616	67,142	40,362	1,15,892	11,478	5,34,000
8. Miscellaneous	14,970	13,980	9,820	7,520	15,070	980	9,940
9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance . .	2,18,600	3,29,590	..	..	2,13,740	2,370	2,19,700
Total. .	17,83,030	19,51,023	7,17,964	5,27,149	17,65,933	2,48,939	13,49,150
or roundly . .	17,83,000	19,51,000	7,18,000	5,27,000	17,66,000	2,49,000	13,49,000

MAIN HEAD 1/I.—FIGHTING SERVICES.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—FORCES IN INDIA PROPER	14,01,58,912	6,00,888	13,95,58,024	13,13,18,000	2,00,000	13,11,18,000	13,82,36,000	2,00,000	13,80,36,000	13,39,77,000	1,50,000	13,38,27,000
B.—MISCELLANEOUS . .	—29,48,536	478	—29,49,014	—25,63,000	2,000	—25,65,000	—20,76,000	...	—20,76,000	—22,73,000	...	—22,73,000
C.—INDIAN INFANTRY SERVING AT HONGKONG .	4,05,004	2,38,517	1,66,487	4,00,000	2,50,000	1,50,000	4,00,000	2,00,000	2,00,000	4,70,000	2,40,000	2,30,000
D.—ENGLAND	2,76,41,768	2,09,81,640	66,60,128	2,71,35,000	2,33,59,000	37,76,000	3,18,27,000	2,35,79,000	82,48,000	3,06,23,000	5,60,73,000	—2,54,50,000
E.—EXCHANGE	—1,43,222	—1,08,713	—34,509	...	...	...	1,67,000	1,24,000	43,000	...	...	...
TOTAL HEAD 1/I	16,51,13,926	2,17,12,810	14,34,01,116	15,62,90,000	2,38,11,000	13,24,79,000	16,85,54,000	2,41,03,000	14,44,51,000	16,27,97,000	5,64,63,000	10,63,34,000

EXPLANATIONS.

Budget 1939-40 is less than budget 1938-39 by 261 lakhs due mainly to :—

(i) The provision in this head for the increase in the contribution from His Majesty's Government towards certain capital expenditure and maintenance of the Defence Services in India, and

(ii) Return of certain British units to the Imperial Establishment without replacement.

The decrease under (i) and (ii) is partly counterbalanced by increased provision for the pay of officers and British soldiers following improvements in pay and conditions of service sanctioned, during 1938-39, for British troops in the United Kingdom and elsewhere overseas.

MAIN HEAD 1.—

DETAIL OF SUB

1939-40.
Numbers.

	Units.	Officers with King's commissions. British officers.	Officers with King's commissions. Indian officers.	Indian Commissioned officers.	Total.	British other ranks	Viceroy's commissioned officers.	Indian warrant officers Class I.	Indian warrant officers Class II.	Indian other ranks and civilians.	Followers.
EXPENDITURE.											
A.—Forces in India proper—											
(a) Cavalry—											
(1) British Cavalry	4	108	...	...	108	2,256	...	...	...	14	381
(2) Indian Cavalry	21	281	30	13	324	...	327	6	18	10,164	4,194
	...	389	30	13	432	2,256	327	6	18	10,178	4,575
(b) Artillery—											
(1) Royal Horse Artillery	3	18	...	...	18	607	2	...	...	140	253
(2) Field Artillery	10	230	...	...	230	6,108	32	...	...	1,296	2,176
(3) Mountain Artillery	6	126	...	...	126	36	131	...	...	7,045	783
(4) Medium Artillery	2	38	...	...	38	948	8	...	...	308	108
(5) Heavy Artillery	2	14	...	...	14	198	3	...	...	130	21
(6) Anti aircraft Artillery	1	5	...	...	5	227	...	...	...	...	12
(7) Training Centres, Depots, etc.	3	23	...	...	23	45	22	...	...	1,366	173
(8) Indian Field Artillery	1	19	3	5	27	1	...	2	11	712	254
		473	3	5	481	8,170	198	2	11	10,997	3,780
(c) Engineers	3	139	8	3	150	153	190	2	4	9,055	640
(d) British Infantry—											
(1) British Infantry Battalions.	39	975	...	...	975	33,780	...	...	...	...	2,145
(2) Training Company for ditto	1	1	...	...	1	...	2	...	...	85	7
(e) Indian Infantry—											
(1) Indian Infantry Battalions, Active.	75	860	90	142	1,092	...	1,260	24	84	52,665	3,600
(2) Indian Infantry Battalions, Gurkhas	20	260	...	...	260	...	440	...	...	18,173	1,182
(3) Indian Infantry Battalions, Training—											
(i) Headquarters	17	83	...	...	83	...	83	...	...	745	68
(ii) Companies	75	75	...	...	75	...	150	...	...	11,025	675
		2,254	90	142	2,486	33,780	1,935	24	84	82,693	7,677
(f) Royal Tank Corps—											
(1) Light Tank Companies	3	33	...	...	33	418	...	...	...	...	105
(2) R. T. C. Depot	1	11	...	...	11	110	...	...	...	...	10
		44	...	...	44	528	...	...	...	...	115
(j) Indian Signal Corps		143	...	3	146	1,968	70	...	1	3,813	776
(h) Reservists—											
(1) Cavalry	...	...	...	...	...	...	...	...	...	1,980	...
(2) Artillery	...	...	...	...	...	...	...	...	...	2,432	...
(3) Engineers	...	...	...	...	...	...	...	...	...	2 350	...
(4) Infantry	...	...	...	...	...	...	...	...	...	23,560	...
(5) Signal Service	...	...	...	...	...	...	...	...	...	675	...
(6) Railway Nucleus Reserve.	...	1	...	...	1	1	...	...	...	652	3
(7) Supplementary Reserve.	...	...	...	...	...	...	...	...	...	255	...
		1	...	...	1	1	...	...	...	31,904	3
Total A.—Forces in India proper		3,443	131	166	3,740	46,856	2,720	34	118	1,48,640	17,566
B.—Miscellaneous	...	122	...	60	182	...	6	...	...	110	62
C.—Indian Infantry serving at Hong Kong	1	14	...	...	14	...	23	...	...	864	58
TOTAL—Head 1		3,579	131	226	3,936	46,856	2,749	34	118	1,49,614	17,686

FIGHTING SERVICES—*contd.*

HEADS A, B AND C.

Units.	Officers with King's commissions. British officers.	Officers with King's commissions. Indian officers.	Indian commissioned officers.	1938-39. Numbers. Total.	British other ranks.	Viceroy's commissioned officers.	Indian warrant officers Class I.	Indian warrant officers Class II.	Indian other ranks and civilians.	Followers.	Budget Estimate. 1938-39. Rs.	1939-40. Rs.
5	135	...	...	135	2,820	...	...	...	70	1,170	41,47,900	41,74,920
21	278	30	16	324	...	327	6	18	10,161	4,194	75,32,900	77,21,950
	413	30	16	459	2,820	327	6	18	10,231	5,364	1,16,80,800	1,18,96,870
4	28	...	...	28	797	3	...	...	210	374		
10	270	...	...	270	6,069	32	...	...	1,296	2,176		
8	130	...	...	130	112	129	...	...	6,914	744		
2	44	...	...	44	946	8	...	...	394	108		
2	16	...	...	16	196	3	...	...	130	21	1,73,40,900	1,82,41,670
1	9	...	...	9	235	...	...	...	...	12		
3	22	...	...	22	85	22	...	...	1,347	200		
2	19	3	5	27	1	...	...	...	725	254	5,24,300	5,52,380
	538	3	5	546	8,441	197	...	...	11,016	3,889	1,78,65,200	1,87,94,050
3	139	8	3	150	158	199	1	2	9,142	665	64,36,800	65,81,510
43	1,204	...	...	1,204	37,114	43	...	...	1,806	2,365	4,37,85,000	4,43,36,680
1	1	...	...	1	...	4	...	...	244	12		
75	867	90	135	1,092	...	1,260	24	84	52,665	3,600		
20	260	...	...	260	...	440	...	...	18,160	1,180	4,08,66,600	4,21,69,240
17	83	...	...	80	...	83	...	...	745	68		
75	75	...	...	75	...	150	...	...	11,025	675		
	2,490	90	135	2,715	37,114	1,980	24	84	84,645	7,900	8,46,51,600	8,65,05,920
6	72	...	...	72	837	...	...	...	...	198	16,93,200	12,18,340
1	11	...	...	11	116	...	...	...	...	30		
	83	...	...	83	953	...	...	...	...	228	16,93,200	12,18,340
	143	...	3	146	1,988	71	...	1	3,843	801	67,25,400	66,83,310
...	...	...	...	...	...	...	...	...	1,980	...		
...	...	...	...	...	...	...	...	...	2,731	...		
...	...	...	...	...	...	...	...	...	2,350	...		
...	...	...	...	...	...	...	...	...	23,560	...	22,65,000	22,97,000
...	...	...	...	...	...	...	...	...	625	...		
...	1	...	...	1	1	...	...	...	652	3		
...	...	...	...	...	...	...	...	...	255	...		
	1	...	...	1	1	...	...	...	32,153	3	22,65,000	22,97,000
	3,807	131	162	4,100	51,475	2,774	31	105	1,51,030	18,850	13,13,18,000	13,39,77,000
	122	...	60	182	...	6	...	...	110	60	—25,63,000	—22,73,000
	14	...	...	14	...	23	...	...	864	58	4,00,000	4,70,000
	3,943	131	222	4,296	51,475	2,803	31	105	1,52,004	18,968	12,91,55,000	13,21,74,000

EXPLANATIONS.

SUB-HEAD A.—*Forces in India proper.*

ORGANISATION.

British Cavalry.

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 28, was reduced to 20. Of these, 4 regiments are now serving in India. The reduction in the Cavalry of the Line was effected by amalgamating 16 regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior; and by giving to the new regiment a title combining the designations of the 2 regiments from which it was formed. Drafts for the regiments in India are obtained from linked regiments at home. Each regiment remains in India for a tour of about five years, when it is relieved by another regiment.

2. *Organisation of the regiment.*—Three of the four British Cavalry regiments are now converting to British Cavalry light tank regiments. The remaining regiment is still a horsed regiment.

Indian Cavalry.

Before the Great War there were in the Indian Army 39 regiments of Cavalry, excluding the Bodyguards of H. E. the Viceroy and Their Excellencies the Governors of Madras, Bombay and Bengal, and the Aden Troop which was maintained for local service in Aden.

(The Bodyguards of the Presidency Governors are now administered and financed by the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

2. In the post-war re-organisation, 36 regiments were converted from a silladar* to a non-silladar basis and were amalgamated to form the existing number, *viz.*, 21.

During 1937, a re-organisation took place by which these 21 regiments were linked into 3 groups. Each group consists of 6 active regiments and 1 training regiment. The training regiment is responsible for the training of recruits and reservists of all active regiments of the group.

Two of the active regiments are now converting into Indian armoured regiments.

3. The total reserve establishment of the Indian Cavalry is 1,980 class C. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Periodical reliefs of active regiments are carried out.

Royal Artillery.

(*i*) *Present organisation.*—Under a change introduced in 1924, the Royal Artillery, which formerly comprised two corps, *viz.*, (*i*) The Royal Horse and Royal Field Artillery and (*ii*) The Royal Garrison Artillery, now consists of one only, though the Royal Horse Artillery retains its title as a section of the single corps, the Royal Artillery.

*System under which each man provided his own horse and equipment.

EXPLANATIONS—*contd.*

There are now in India 3 Batteries of Royal Horse Artillery, 10 Field Regiments including one Indian Regiment, 2 Medium Regiments, 6 Mountain Regiments, 2 Batteries of Heavy Artillery and one Anti-Aircraft Battery.

Engineer units.

(*i*) *Present organisation.*—The Engineers include four branches :—

(1) Field Units.

(2) Works Services (provided for under Head, 8—Military Engineer Services).

(3) Defence Lights Maintenance Section,

(4) Transportation.

1. *Field Units.*—The Field units in India consist of 3 Field troops, 17 Field companies 4 Divisional headquarters companies and 4 Army troops companies. The units form part of the 3 Corps of Sappers and Miners.

The British officers and British other ranks of the Corps of Sappers and Miners are found from the Corps of Royal Engineers.

The Indian ranks are trained at the Headquarters and Depôts of the 3 Corps of Sappers and Miners.

2. *Defence Lights Maintenance Section.*—Detachments of this section are maintained at Bombay, Karachi and Calcutta for the purpose of assisting A. F. I. Fortress Companies, R. E., to maintain the lights at these defended ports.

3. *Transportation.*—A small reserve of essential trades is now maintained in peace for the formation of the Railway Reserve Regiment, when required.

(*ii*) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Headquarters were disbanded in 1932-33. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners. One field troop was abolished from 1st August 1938.

EXPLANATIONS—*contd.*

British Infantry.

Organisation.—There are 39 British Infantry battalions in India. Each battalion is linked to a battalion of the same regiment in the United Kingdom; its strength is maintained by drafts from the home battalion, which, in turn, receives recruits from the regimental depot after they have done a course lasting 20 weeks.

This system of linking battalions in pairs—so that one of them serving at home shall provide re-inforcing drafts for the other serving abroad—has been in force since 1873, and is generally spoken of as the "Cardwell system".

Normally three battalions leave India each year and are replaced by battalions from the United Kingdom or from the Colonies.

Organisation of the battalion.—All battalions in India will eventually be rifle battalions. In the meantime, 24 have already been converted into rifle battalions, a ndthe remainder are, temporarily on interim establishment based on that of the rifle battalion.

The rifle battalion consists of :—

Headquarters and Headquarter Company, and 4 Rifle Companies each of 3 platoons each of 3 sections.

Indian Infantry.

In 1914 the number of Indian Infantry units was :—

95 Infantry regiments of 1 battalion	95 battalions
11 Infantry regiments of 2 battalions	22 „
	117 „

A large number of units was raised during the war and disbanded on its termination.

2. In the post-war re-organisation, the number of Indian battalions* (excluding the Gurkha rifle battalions) was fixed at 85, including 5† for overseas garrison, divided up into groups of between 3 and 5 battalions. Each group is allotted a regimental centre for the location of its depot or training battalion, where the recruitment and preparation of drafts for active battalions and also the training of reservists are carried out. In the case of Gurkha regiments, each battalion, except when on the frontier, trains its own recruits. When a Gurkha battalion is moved to the frontier, it leaves its training company at its regimental centre station.

* Active.
† Since reduced to 2.

EXPLANATIONS—*contd.*

The total number of Indian Infantry units, whose cost is debitable to the Indian* revenues is :—

Active battalions (excluding Gurkhas) in India	75
Gurkha battalions (all in India)	20
Training battalions (all in India)	17

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 77† battalions at 280 per battalion) is 21,560, class 'C'. A number of classes 'A' and 'B' still exist; these, however, will be gradually eliminated. Reserve training is biennial consisting of three periods of training during reserve service.

Reserve service for Gurkhas is voluntary, their reserve establishment being 2,000.

(3) *Reliefs.*—About one-third of Indian Infantry units (active) are always serving on the frontier and, according to the approved policy of reliefs, are relieved after 2 years by units from other non-frontier stations, in which a unit is stationed for 4 years, *e.g.*, Lahore, Poona, Quetta, etc. Training battalions are stationed at permanent locations.

Royal Tank Corps.

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank battalions, Light Tank companies and Armoured Car companies. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks. Only light tank companies are borne on the Indian establishment.

Units of the Royal Tank Corps in India are being gradually disbanded in conjunction with the re-organisation of British Cavalry regiments.

A Royal Tank Corps Depot is at Kirkee.

Signals.

Signal Units were first raised in India in 1911 and at that time formed part of the Corps of Sappers and Miners. In 1914 a separate depôt called the Signals Service Depôt was raised and the Indian Signal Corps was formed.

In 1927 and again in 1933 the Indian Signal Corps was re-organised and now comprises the following units :—

Signal Training Centre, India.

2 Corps Signals.

3 Cavalry Brigade Signal Troops.

4 Divisional Signals.

3 District Signals.

1 Experimental Wireless Section.

Zhob Signal Section.

The British personnel of the Indian Signal Corps are found by the Royal Corps of Signals and they are trained and maintained by Signal units of the Home establishment. While serving on the Indian establishment, personnel of the Royal Corps of Signals are on the strength of "L" Company, Royal Corps of Signals which is a purely administrative unit.

The Indian ranks of the Indian Signal Corps are trained at the Signal Training Centre, India.

Depots.—The depôts for both British and Indian personnel form part of the Signal Training Centre, India.

* The cost of 2 Indian infantry battalions (including their affiliated training companies in India) serving overseas is charged to the Impl. Govt. and Federated Malay States Government.

†Includes reserve establishment of the Indian infantry battalions lent for service in China and Federated Malay States.

EXPLANATIONS—*contd.*

(*ii*) *Main changes.*—Prior to the re-organisation of the Indian Signal Corps in 1927 the British personnel were recruited from all arms of the service and were trained and maintained in India. In 1927, under the general re-organisation, the British portion of the Indian Signal Corps was amalgamated with the Royal Corps of Signals.

All British personnel are now trained and maintained by Home establishments.

(*iii*) The main changes in the re-organisation of the Indian Signal Corps during 1933 were :—

(1) Abolition of " T " Company, Indian Signal Corps.

(2) Re-organisation of the Signal Training Centre (India).

(3) Conversion of Zhob Wireless Section into an independent Zhob Signal Section.

4th Indian Divisional Signal and 4th Cavalry Brigade Signal Troop are in the process of Indianisation. 2nd Cavalry Brigade Signal Troop was abolished from 1st May 1938.

Reservists.

The Army reserve is intended to supplement the regular Army on mobilization. It consists of:—

(1) The Indian Regular Reserve of Officers.

(2) The Army in India Reserve of Officers.

(3) Indian Army Reservists.

(4) The Indian Supplementary Reserve.

(5) The Railway Reserve Regiment.

2. (1) *The Indian Regular Reserve of Officers* consists of officers of the regular Indian Army who retire with a pension or gratuity and who are liable for recall to regular service in the event of an emergency. They receive no reserve pay and are not liable for reserve training.

(2) *The Army in India Reserve of Officers* furnishes the officer categories required for the various arms and departments of the Army in India.

The establishment of the Army in India Reserve of Officers is 1,584 comprised of 1,063 officers in class " A " and 521 officers in class " B ". This establishment is divided into two wings as follows :—

	European Wing.	Indian Wing.
Class " A "	688	375
Class " B "	233	288

Training is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted. Officers in class " B " do no training in peace.

Pay.—On joining the Reserve, officers of class " A " receive an outfit allowance of Rs. 400.

In time of peace every officer of class " A " receives a retaining fee of Rs. 200 per annum and every officer of class " B " Rs. 100 per annum. This allowance in the case of officers of class " A " includes a sum of Rs. 50 for the maintenance of the prescribed outfit.

When called to Army service on general mobilization, or for training, officers receive the pay and allowances admissible to regular officers of the same status and rank in the arm or department to which they are posted.

(3) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It is comprised of class ' C ' reservists for Indian Cavalry, Artillery, Sappers and Miners, Signals and Infantry and class 1 for Gurkha Rifles. The new class ' C ' reserve was introduced for Indian Cavalry, Artillery, Sappers and Miners and Signals with effect from 1st October 1932 and for Indian Infantry with effect from 1st May 1932. There still remain a number of classes ' A ' and ' B ' reservists which count against the authorised establishment of the reserve but these are gradually wasting.

Training for Indian Cavalry, Infantry and Gurkha Rifles reservists is carried out biennially.

Pay.—Reserve pay at certain specified rates is admissible from the date of transfer to, or enrolment in, the reserve. When called up for service or training, reservists receive pay and allowances, in lieu of reserve pay, at regular rates according to their arm of the service.

(4) *The Indian Supplementary Reserve* consists of technical personnel required to complete the requirements of the Army in this personnel on general mobilization, not provided for or only partially provided for by the normal Indian Army Reserve.

EXPLANATIONS – *concld.*

The Indian Supplementary Reserve is divided into two categories :—

(1) Category B, consisting of 21 classes of tradesmen who are required to undergo an annual trade test in peace.

(2) Category C, comprising 5 classes of tradesmen (drivers, electricians, fitters, turners and vulcanists) who are *not* required to undergo an annual trade test in peace.

Pay.—Category B reservists receive an annual bounty ranging from Rs. 48 to Rs. 72 according to trade.

On being called out on mobilization, the issue of bounties ceases with effect from the date a reservist joins his unit for active service and the conditions of service then conform to those of Indian Army in all respects.

Category C reservists are *not* paid any pay or bounty in peace.

(5) *The Railway Reserve Regiment* is intended to maintain and operate military railways in the field during hostilities.

Training.—Reservists are not required to undergo military training.

Pay.—Reserve pay is admissible at various rates according to qualifications. Special rates are admissible when called up for service on general mobilization.

Note.—British Army Reservists.—Subject to certain conditions the only British soldiers who may be transferred to the Army Reserve in India are :—

(*i*) Those who enlisted in India ;

(*ii*) Those who, on expiration of their colour service or within six months thereof or on premature transfer to reserve on compassionate grounds, elect to reside in India or in another Command abroad ; and

(*iii*) Those who, on expiration of their colour service, or on premature transfer to the reserve on compassionate grounds, wish to proceed to a British Dominion, Colony, Possession, or a foreign country.

A British Army Reservist resident in India is not liable for training nor for recall to Army service on mobilization, consequently reserve pay is not admissible.

The following main changes have been considered in budget 1939-40 :—

(*a*) *Artillery.*—(*i*) One Battery, R. H. A. left the Indian establishment without replacement, (*ii*) one Battery ,R. H. A. placed on the new mechanised establishment, (*iii*) completion of Light Battery conversion scheme in Mountain Artillery, (*iv*) Mechanisation of one Field Regiment, (*v*) introduction of a revised establishment for Mountain Artillery Training Centre and (*vi*) changes in the establishment of reservists.

(*b*) *Engineers.*—Disbandment of 33rd Field Troop, Queen Victoria's Own Madras Sappers and Miners and Indianisation of 22nd Field Company, Royal Bombay Sappers and Miners.

(*c*) *Infantry.*—Reversion of 4 British Infantry Battalions to the Imperial establishment without replacement.

(*d*) *Signals.*—Disbandment of 2nd and changes in the authorised establishment of 1st, 3rd and 4th Cavalry Brigade Signal Troops.

(*e*) *Royal Tank Corps.*—Disbandment of 6th Light Tank Company, Royal Tank Corps.

MAIN HEAD 1.—FIGHTING

The total shown against Head 1-A is distributed under detailed heads as follows :—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—FORCES IN INDIA PROPER.				
		Detailed heads—				
4,100	3,740	(1) Pay of officers	3,41,63,943	3,25,96,650	3,41,00,000	3,30,85,450
51,475	46 856	(2) Pay of British soldiers	5,27,74,762	4,68,42,830	5,15,50,000	4,95,59,460
1,54,048*	1,51,512*	(3) Pay of Indian officers and other ranks and civilians	3,72,90,753	3,66,22,780	3,69,00,000	3,66,23,560
18,742	17,566	(4) Pay of followers	36,91,089	36,00,120	35,75,000	33,81,840
		(5) Kit and clothing allowances for British troops	40,13,479	34,92,960	35,25,000	32,94,450
		(6) Kit and clothing allowances for Indian troops and followers	31,89,001	36,13,420	36,30,000	34,79,060
		(7) Deferred pay and gratuities	25,81,057	21,32,460	24,56,000	21,88,560
		(8) Miscellaneous	24,54,828	24,16,780	25,00,000	23,64,620
		TOTAL SUB-HEAD A	14,01,58,912	13,13,18,000	13,82,36,000	13,39,77,000

*Include 200 recruit boys.

SERVICES—*contd.*

EXPLANATIONS.

General.

The expenditure under this head represents the pay and allowances and miscellaneous charges of the fighting units of the various arms of the service, which form the first line of the Army in India. The number of such units is indicated on pages 28 and 29.

Item (1).—Pay of rank of regimental officers (including officers of the army in India reserve for the period they come up for training), command or additional or charge pay, compensation for inferior quarters, syce and forage allowances for chargers, local allowance at Bombay, Calcutta, Chitral and Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all regular King's commissioned officers of the army in India with effect from July 1924. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the emoluments of King's commissioned officers in India now consist of the following elements :—

(1) A basic pay of rank.

(2) An Indian allowance.

(3) A servant's allowance.

(4) Free quarters or a lodging allowance in lieu.

(5) A marriage allowance for married officers of the age of 30 and over.

The pay of Indian army officers contains in addition an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which the departmental service entails. Officers of certain Corps and Departments also receive Corps pay which is granted in all parts of the Empire for their special qualifications.

Item (2).—Pay of British other ranks according to rank at normal rates (including proficiency pay up to the rank of Sergeant) or tradesmen's rates, if employed on technical duties, messing allowance at an average of 6¼ annas a day, additional messing allowance to junior non-commissioned officers attending army schools of instructions, etc., extra duty pay, marriage and furniture allowances are included under this head. Also money compensation in lieu of rations when the latter cannot be supplied and mostly drawn when travelling by rail is included under this head. A consolidated ration allowance (including messing allowance) admissible during the period of their leave or furlough in India when they are not rationed in regimental messes is also provided under this head. Pay charges of drafts and details during the voyage period, when proceeding to and from India, have been included under this head.

EXPLANATIONS—*contd.*

Special proficiency pay at 3*d.* a day, long service and good conduct pay at 3*d.* a day after 8 years' man service with an additional 3*d.* a day after 13 years' man service and increased normal and tradesmen's rates of pay for British soldiers enlisted or re-enlisted on or after 26th October 1925 have been introduced in England and have been applied to India.

Item (3).—Pay of Viceroy's commissioned officers and other ranks according to rank, serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists and Rs. 2 per mensem for Gurkha Reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, grade pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depôt of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to certain Viceroy's commissioned officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. An allowance of Rs. 2 per mensem during winter months and Re. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Viceroy's commissioned officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head ; this is mostly drawn when travelling by rail.

Item (4).—Includes pay and tradesmen's rates of pay and a lines allowance of Rs. 6-4-0 per mensem to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments).

Item (5).—This allowance is granted to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate *per capita* is Rs. 90 per annum.

Item (6).—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Viceroy's commissioned officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rate for Viceroy's commissioned officers and Indian warrant officers is Rs. 40 per annum, inclusive of the allowance for the maintenance of mosquito nets, blankets and dhurries. In the case of Indian other ranks and enrolled followers the rates are Rs. 32-4 and Rs. 19-8 per annum respectively.

Item (7).—A lump sum payment is made to Indian warrant officers, class II, Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank and Indian warrant officer, class I, calculated at Rs. 2 for each month of service rendered after 31st March 1922. The rate has been reduced to Re. 1 in the case of men enrolled on or after 1st January 1932. Gratuities to British Soldiers other than warrant officers class I are included under this head.

Item (8).—Includes allowances to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules lines contingent allowance, prizes for lance and sword practice, skill in driving, etc., cost of maintenance and replacement of typewriters, official postage and telegrams, rewards to recruiters, supply of water from other than military sources such as municipalities, etc., cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., repairs to and manufacture of section boxes for small arms ammunition, cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced, and the cost of stores used in the sappers and miners park and for field practice.

Budget 1939-40 is more than Budget 1938-39 by Rs. 26·59 lakhs due mainly to increased provision for pay of officers and British soldiers consequent on certain improvements in their pay and conditions of service sanctioned in 1938-39 and also to provision for an additional day's pay for British soldiers, 1939-40 being a leap year. The increase is partly counterbalanced by savings resulting from the return of certain British units to the Imperial establishment without replacement.

MAIN HEAD 1.—FIGHTING

The total shown against Head 1-B is distributed as follows:—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—MISCELLANEOUS.				
		MINOR HEAD (*a*)—GOVERNOR GENERAL'S BODYGUARD.				
		Detailed heads—				
2	2	(1) Pay of officers . .		32,000		32,000
115	115	(2) Pay of Indian officers, other ranks and civilians		48,000		47,000
60	62	(3) Pay of followers .		11,500		11,600
		(4) Kit and clothing allowances . .		9,000		9,400
		(5) Deferred pay . .		1,500		1,500
1	1	(6) Hospital charges .		4,500		5,000
		(7) Miscellaneous . .		5,500		5,500
		TOTAL MINOR HEAD (*a*).	1,11,490	1,12,000	1,09,000	1,12,000
180	180	MINOR HEAD (*b*)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY		12,50,000		12,50,000
		TOTAL MINOR HEAD (*b*) .	11,19,072	12,50,000	12,50,000	12,50,000
		MINOR HEAD (*c*)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS	56,660	40,000	4,40,000	30,000
		MINOR HEAD (*d*) *Deduct*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1936	*9,33,295*	*8,24,000*	*8,00,000*	*7,68,000*
		MINOR HEAD (*e*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T.	*28,70,368*	*26,53,000*	*26,50,000*	*24,97,000*
		MINOR HEAD (*f*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—I. A. . . .	*4,32,095*	*4,38,000*	*4,25,000*	*4,00,000*
		TOTAL SUB-HEAD B .	—29,48,536	—25,63,000	—20,76,000	—22,73,000

SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*b*)—*Officers with King's commissions unemployed or under training for the Indian army.*—The pay of unemployed officers residing in India, and of unattached list Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian army, is charged to this minor head. The pay, etc., of Indian commissioned officers of the special list of Indian land forces, who will either be posted to British regiments for a year's duty or proceed for post-graduate training prior to their appointments to the Indianized units is also included under this head.

Minor Head (*c*)—*Leave allowances paid by non-military departments.*—The provision against this head represents proportionate leave pay charges debited to the Defence Estimates on account of civil officers and subordinates who have had military service and who take leave after reversion to the Civil Department.

Minor Heads (*d*), (*e*) *and* (*f*) represent recoveries effected from British soldiers under the Contributory Pensions Act, 1936, and for family allotments.

The increase of Rs. 2·90 lakhs as compared with budget 1938-39 is due mainly to shorter recoveries on account of family allotments and contributory pensions consequent on the return of certain British units to the Imperial establishment.

MAIN HEAD 1.—FIGHTING

The total shown against Head 1-C is distributed as follows :—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG.				
		Detailed heads—				
14	14	(1) Pay of officers . .		1,02,000		1,30,000
887	887	(2) Pay of Indian officers and other ranks and civilians . . .		2,50,000		2,88,000
58	58	(3) Pay of followers .		11,000		13,000
		(4) Kit and clothing allowances . . .		21,000		24,000
		(5) Deferred pay . .		1,000		1,000
		(6) Miscellaneous . .		15,000		14,000
		TOTAL SUB-HEAD C. .	4,05,004	4,00,000	4,00,000	4,70,000

SERVICES—*contd.*

EXPLANATIONS.

Sub-Head C—Indian Infantry serving at Hong Kong.—Provision for the cost of the Indian infantry battalion at Hong Kong is made against this sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster at Hong Kong and partly by recoveries in England from the War Office.

The increase of Rs. ·70 lakh as compared with budget 1938-39 is due to inclusion of provision for the pay, etc., of the relieving unit as the unit serving at Hong Kong is due for relief in 1939-40. This is counterbalanced by increased receipts from H. M's. Government.

MAIN HEAD 1.—FIGHTING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—ENGLAND—				
(*a*) Payments to War Office for British troops		1,30,95,000		1,46,40,000
(*b*) Discharge gratuities and deferred pay of British troops		5,88,000		4,68,000
(*c*) Unemployment Insurance : Army		10,88,000		7,76,000
(*d*) National Health Insurance : Army		3,98,000		3,85,000
(*e*) Payment to Ministry of Health under the Contributory Pensions Act		14,52,000		14,00,000
(*f*) Consolidated clothing allowances of troops proceeding to India		4,000		4,000
(*g*) Marriage allowances and allotments, paid to families of British troops		32,00,000		35,20,000
(*h*) Marriage allowances and allotments, Indian Army personnel		4,40,000		4,20,000
(*i*) Pay and allowances including voyage pay of British Regiments—				
(1) Officers		10,00,000		9,60,000
(2) Other ranks		9,20,000		10,00,000
(*j*) Pay and allowances of British soldiers attending vocational courses		2,00,000		22,60,000
(*k*) Pay and allowances : Indian Army : Regimental :–				
(1) Officers		22,40,000		21,20,000
(2) Other ranks		1,40,000		1,28,000
(*l*) Pay and allowances of officers on appointment to the Indian Army (unattached list)		1,50,000		1,50,000
(*m*) Pay of officers unemployed		2,00,000		2,00,000
(*n*) Special unemployed pay of surplus Indian Army officers		19,60,000		21,20,000
(*o*) Miscellaneous		4,000		2,000
(*p*) Leave allowances paid by non-Military Departments		56,000		66,000
(*q*) Stores for India		..		4,000
TOTAL SUB-HEAD D.—ENGLAND	2,76,41,768	2,71,35,000	3,18,27,000	3,06,23,000
SUB-HEAD E.—Exchange on English Expenditure	—1,43,222	..	1,67,000	..
TOTAL EXPENDITURE MAIN HEAD 1	16,51,13,926	15,62,90,000	16,85,54,000	16,27 97,000

SERVICES—*contd.*

EXPLANATIONS.

(*a*) This item represents the cost of raising and training in England British troops for service with the British Army in India.

(*b*), (*c*) and (*d*). These charges pertain to the British troops serving in India, the Indian liability being determined by strength in India or period of service rendered to India.

(*e*) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1936. Under the Act, the amount of contribution per week is 11*d*. Half of this amount is recovered from the soldiers.

(*f*) and (*i*). In the case of ordinary reliefs between the Indian and the Imperial establishments, the pay, etc., of British units during the voyage period are borne by Indian revenues.

(*g*) and (*h*). These represent payments in England to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

(*j*) Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

(*k*) This represents leave pay of officers and other ranks of the Indian Army employed regimentally while on leave *ex*-India.

(*l*) Pay, etc., issued to British officers on their appointment to the Indian Army are provided for under this head.

(*m*) This represents unemployed pay of officers of the Indian Army residing in England.

(*n*) This represents the unemployed pay of surplus Indian Army Officers transferred to the Special Unemployed list under the "War Block" scheme.

(*p*) The leave allowances paid to civil officers in respect of leave earned during their military service are charged to this head.

MAIN HEAD 1.—FIGHTING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—FORCES IN INDIA PROPER.	6,00,888	2,00,000	2,00,000	1,50,000
SUB-HEAD B.—MISCELLANEOUS .	478	2,000	..	..
SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG .	2,38,517	2,50,000	2,00,000	2,40,000
SUB-HEAD D.—ENGLAND—				
(1) Contribution by Imperial Government towards military expenditure from Indian Revenues . .		2,26,67,000		5,53,33,000
(2) Recoveries from the Imperial Government in respect of :—				
(a) Consolidated clothing allowances of British Troops returning from India. . .		8,000		8,000
(b) Indian Infantry serving at Hong Kong.		4,80,000		5,60,000
(c) Voyage pay of officers moved in Imperial interests . .		30,000		28,000
(d) Leave pay contribution for officers lent . . .		24,000		22,000
(3) Adjustment of advances to the Imperial Government .		1,20,000		1,00,000
(4) Discharge purchase money . . .		10,000		10,000
(5) Miscellaneous . .		20,000		12,000
(6) Recoveries of leave allowances paid on account of non-Military Departments.		..		..
TOTAL SUB-HEAD D. ENGLAND .	2,09,81,640	2,33,59,000	2,35,79,000	5,60,73,000
SUB-HEAD E.—EXCHANGE ON ENGLISH RECEIPTS .	—1,08,713	..	1,24,000	..
TOTAL RECEIPTS—MAIN HEAD 1 . .	2,17,12,810	2,38,11,000	2,41,03,000	5,64,63,000

SERVICES—*concld.*

EXPLANATIONS.

SUB-HEAD D.

Contribution by Imperial Government towards military expenditure from Indian revenues. The increase of Rs. 3,26,66,000 represents the additional contribution paid by His Majesty's Government towards Defence Services expenditure.

MAIN HEAD 2/11.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATES

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Military Training	31,02,075	86,275	30,15,800	32,90,000	1,09,000	31,81,000	31,96,000	1,09,000	30,87,000	31,92,000	1,07,000	30,85,000
B.—Education	38,61,121	5,60,203	33,00,918	38,47,000	5,65,000	32,82,000	39,76,000	5,60,000	34,16,000	39,01,000	5,60,000	33,41,000
C.—Royal Indian Army Service Corps	1,39,24,784	17,585	1,39,07,199	1,45,96,000	20,000	1,45,76,000	1,40,13,000	24,000	1,39,89,000	1,18,81,000	20,000	1,18,61,000
D.—Remount Depots and Breeding Operations	20,06,273	26,069	19,80,204	19,86,000	25,000	19,61,000	19,85,000	21,000	19,64,000	19,37,000	24,000	19,13,000
E.—Army Veterinary Services	10,43,142	1,496	10,41,646	10,18,000	...	10,18,000	10,35,000	1,000	10,34,000	10,01,000	1,000	10,00,000
F.—Indian Army Ordnance Corps.	1,05,08,125	5,737	1,05,02,388	1,04,49,000	12,000	1,04,37,000	1,09,23,000	6,000	1,09,17,000	1,37,77,000	6,000	1,37,71,000
G.—Medical Colleges and Schools	2,46,753	183	2,46,570	1,85,000	1,000	1,84,000	1,85,000	1,000	1,84,000	1,71,000	...	1,71,000
I.—Medical Services	1,39,74,513	2,77,763	1,36,96,750	1,38,17,000	3,00,000	1,35,17,000	1,39,12,000	3,00,000	1,36,12,000	1,38,42,000	3,00,000	1,35,42,000
J.—Military Accounts Offices.	96,48,802	20,594	96,28,208	97,00,000	12,000	96,88,000	1,00,00,000	20,000	99,80,000	96,88,000	11,000	96,77,000
K.—Ecclesiastical Establishment	3,99,130	50	3,99,080	4,00,000	1,000	3,99,000	4,00,000	...	4,00,000	4,00,000	...	4,00,000
L.—Administration of Cantonments	20,38,240	9,67,638	10,70,602	20,10,000	10,50,000	9,60,000	19,87,000	9,73,000	10,14,000	21,25,000	10,13,000	11,12,000

M.—Miscellaneous Services under the control of the Master General of Ordnance in India . .	14,76,078	237	14,75,841	15,46,000	...	15,46,000	15,46,000	...	15,46,000	17,49,000	...	17,49,000
N.—Miscellaneous Services under the A. G. in India . .	12,57,600	402	12,57,198	15,00,000	1,000	14,99,000	13,57,000	...	13,57,000	14,62,000	...	14,62,000
O.—Miscellaneous Services under the C. G S.	3,77,729	948	3,76,781	5,19,000	...	5,19,000	4,10,000	...	4,10,000	5,20,000	...	5,20,000
P.—Miscellaneous Services under the Q. M. G. in India . .	2,39,517	178	2,39,339	3,01,000	..	3,01,000	2,60,000	...	2,60,000	2,85,000	...	2,85,000
Q.—Miscellaneous Provision for New Measures under Control of Principal Staff Officers.	...	...	...	2,00,000	...	2,00,000	34,000	...	34,000	2,00,000	...	2,00,000
R.—England .	42,24,708	69,926	41,54,782	41,60,000	36,000	41,24,000	42,71,000	74,000	41,97,000	42,18,000	30,000	41,88,000
S.—Exchange .	—21,890	—362	—21,528	..	..	...	22,000	...	22,000	...	...	...
				6,95,24,000	21,32,000	6,73,92 000	6,95,12,000	20,89,000	6,74,23,000	7,03,49,000	20,72,000	6,82,77,000
Deduct—Transfer from the Defence Reserve Fund. . . .				*2,46,000*	...	*2,46,000*	..	..	..	..	..	..
Total Main Head 2/II	6,83,06,700	£0,34,922	6,62,71,778	6,92,78,000	21,32,000	6,71,46,000	6,95,12,000	20,89,000	6,74,23,000	7,03,49,000	20,72,000	6,82,77,000

MAIN HEAD 2/II.—

EXPLANATIONS.

The increase of Rs. 8·85 lakhs over the budget 1938-39 is due mainly to the reorganisation of the India Army Ordnance Corps school and provision for extra temporary labour in arsenals and inspectorates to cope with the increase in work.

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		SUB-HEAD A.—MILITARY TRAINING.				
		MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.				
		Detailed heads—				
4	4	(1) Pay of British soldiers		9,240		10,000
		(2) Kit and clothing allowances . . .		320		320
		(3) Miscellaneous allowances and expenses .		1,300		1,200
		TOTAL MINOR HEAD (a).	9,937	10,860	11,000	11,520
		MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.				
		Detailed heads—				
6	6	(1) Pay of officers . .		80,000		81,000
9	9	(2) Pay of British soldiers		25,000		27,000
47	47	(3) Pay of Indian officers and other ranks and establishments . .		17,500		18,000
		(4) Kit and clothing allowances . . .		1,250		1,250
		(5) Miscellaneous allowances and expenses .		4,550		4,550
		TOTAL MINOR HEAD (b) .	1,29,487	1,28,300	1,33,000	1,31,800
		MINOR HEAD (c)—STAFF COLLEGE, QUETTA.				
		Detailed heads—				
40	32	(1) Pay of officer students		4,15,530		3,00,000
13	11	(2) Pay of officers .		2,83,120		2,38,000
5	4	(3) Pay of British soldiers . . .		20,000		16,000
33	33	(4) Pay of Indian officers and other ranks and establishments .		22,120		22,500
		(5) Kit and clothing allowances . .		660		450
		(6) Miscellaneous allowances and expenses .		54,810		45,350
		TOTAL MINOR HEAD (c).	7,61,735	7,96,240	7,95,000	6,22,300
		Carried over .	9,01,159	9,35,400	9,39,000	7,65,620

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*a*).—*Command Physical Training Staff.*—The responsibility for and supervision of physical training in commands is a part of the functions of the General Staff of Commands. A garrison physical training officer is, however, appointed without additional pay at each of the stations Rawalpindi, Quetta, Lucknow and Poona. They are assisted by four sergeants, whose pay is charged to this head.

Minor Head (*b*).—The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its objects are to maintain uniformity, continuity and progress in physical training, to promote research work in connection with the development of physical education in the Army in India and to train instructors in physical training and its co-related subjects. The Commandant of the school is also the Inspector of physical training.

2. The annual outturn of students is British and Indian Commissioned officers 55, British other ranks 156, Viceroy's commissioned officers 19 and Indian other ranks 353.

Minor Head (*c*).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the study of all aspects of brigade and divisional staff work. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. Approximately 55 officers attend each year.

The decrease of 1·74 lakhs as compared with budget 1938-39 is due to the reduction in the number of students and instructional staff as a result of reorganisation.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	9,01,159	9,35,400	9,39,000	7,65,620
		SUB-HEAD A.—MILITARY TRAINING—*contd.*				
		MINOR HEAD (*d*)—HEADQUARTERS, WEAPON TRAINING AND MECHANIZATION, PACHMARHI.				
		Detailed heads—				
2	2	(1) Pay of officers .		45,700		44,500
2	3	(2) Pay of establishments		5,920		6,000
		(3) Miscellaneous allowances and expenses .		..		3,500
		TOTAL MINOR HEAD (*d*) .	47,145	51,620	58,000	54,000
		MINOR HEAD (*e*)—SMALL ARMS SCHOOL, PACHMARHI.				
		Detailed heads—				
9	9	(1) Pay of officers .		1,10,000		1,10,000
26	26	(2) Pay of British soldiers		65,950		62,000
96	92	(3) Pay of Indian officers and other ranks and establishments . .		32,000		31,520
		(4) Kit and clothing allowances . . .		3,470		3,420
		(5) Miscellaneous allowances and expenses .		15,400		10,350
		TOTAL MINOR HEAD (*e*) .	2,18,444	2,26,820	2,27,000	2,17,290
		Carried over .	11,66,748	12,13,840	12,24,000	10,36,910

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Heads (d) to (f).—The weapon training and mechanisation schools correspond to the Small Arms School and Armoured Fighting Vehicle School in England. They consist of :—

(i) Headquarters, Weapon Training and Mechanisation, Pachmarhi.

(ii) Small Arms School, Pachmarhi (Rifle, light machine gun, bayonet, grenade and pistol).

(iii) Small Arms and Mechanisation School, Ahmednagar.

This school consists of :—

(*a*) Armament Wing (machine gun, light machine gun, anti-tank gun, anti-tank rifle, pistol, rangefinder).

(*b*) Driving and Maintenance Wing (armoured and unarmoured vehicles.)

The objects of these schools are :—

(*i*) To train officers, warrant officers and non-commissioned officers as instructors in weapon training and mechanisation subjects as shown above, including the technical handling of weapons and armoured fighting vehicles.

(ii) To train in the case of the Driving and Maintenance Wing of the Small Arms and Mechanisation School, non-commissioned officers and men (and trade test them when eligible) as driver mechanics.

(iii) To keep in close touch with training methods in these subjects in units, and to ensure thereby and by the teaching at the schools, that training throughout the army in India is conducted on a uniform system and in accordance with the manuals. The annual out-turn of students is 750 British and 560 Indian ranks.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	11,66,748	12,13,840	12,24,000	10,36,910
		SUB-HEAD A.—MILITARY TRAINING—*contd.*				
		MINOR HEAD (*f*)—SMALL ARMS AND MECHANIZATION SCHOOL, AHMEDNAGAR.				
		Detailed heads—				
21	21	(1) Pay of officers .		2,64,200		2,65,000
115	112	(2) Pay of British soldiers		2,06,050		2,15,000
71	95	(3) Pay of Indian officers and other ranks and establishments . .		59,400		36,520
		(4) Kit and clothing allowances . . .		10,700		10,520
		(5) Miscellaneous allowances and expenses .		14,680		15,850
		TOTAL MINOR HEAD (*f*) .	3,98,224	5,55,030	5,80,000	5,42,890
		MINOR HEAD (*g*)—EQUITATION SCHOOL, SAUGOR.				
		Detailed heads—				
6	6	(1) Pay of officers .		82,000		[80,000
7	7	(2) Pay of British soldiers		21,920		22,000
324	323	(3) Pay of Indian officers and other ranks and establishments . .		63,440		65,000
		(4) Kit and clothing allowances . . .		95C		1,000
		(5) Miscellaneous allowances and expenses .		18,500		18,500
		TOTAL MINOR HEAD (*g*) .	1,85,332	1,86,810	1,86,000	1,86,500
		Carried over .	17,50,304	19,55,680	19,90,000	17,66,300

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*g*).—The Equitation School is located at Saugor and corresponds to the Equitation School, Weedon (England). Its objects are :—

(*a*) to train British officers and British and Indian non-commissioned officers, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership and skill at arms on uniform lines.

(*b*) to teach tactics with a view to ensuring a uniform system of training.

(*c*) to carry out a course of instruction in veterinary first-aid and animal hygiene as laid down for courses at the Army Veterinary School.

The annual outturn of students is British officers 20, British other ranks 20, Indian other ranks 30.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	17,50,304	19,55,680	19,90,000	17,66,300
		SUB-HEAD A.—MILITARY TRAINING—*contd.*				
		MINOR HEAD (*h*)—SENIOR OFFICERS' SCHOOL, BELGAUM.				
		Detailed heads—				
7	7	(1) Pay of officers .		1,47,400		1,49,000
6	6	(2) Pay of British soldiers		14,000		15,500
23	23	(3) Pay of Indian officers and other ranks and establishments . .		10,280		9,080
		(4) Kit and clothing allowances . . .		840		840
		(5) Miscellaneous allowances and expenses .		15,480		14,480
		TOTAL MINOR HEAD (*h*).	1,80,776	1,88,000	1,95,000	1,88,900
		MINOR HEAD (*i*)—SCHOOL OF ARTILLERY (INDIA), KAKUL.				
		Detailed heads—				
7	7	(1) Pay of officers .		1,23,000		1,15,820
12	12	(2) Pay of British soldiers		33,300		33,000
42	42	(3) Pay of Indian officers and other ranks and establishments . .		12,700		12,620
		(4) Kit and clothing allowances . . .		1,000		1,000
		(5) Miscellaneous allowances and expenses .		9,000		8,300
		TOTAL MINOR HEAD (*i*)	1,78,508	1,79,000	1,75,000	1,70,740
		Carried over .	21,09,588	23,22,680	23,60,000	21,25,940

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*h*).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers' School, Sheerness (England). Its objects are :—

(*a*) to disseminate and inculcate sound tactical principles as laid down in the official manuals, thereby ensuring uniformity of methods in their application throughout the Army.

(*b*) to train officers how to teach and to give them practice and instruction in the preparation and conduct of tactical exercises.

(*c*) to give instruction to officers in the administration of a battalion or equivalent unit according to the arm of the service to which they belong.

(*d*) to give senior officers of all arms an opportunity of exchanging ideas on matters connected with training and the administration of units.

The annual out-turn of students is 110 British officers.

Minor Head (*i*).—The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It is established :—

(*a*) to instruct artillery officers, warrant and non-commissioned officers in practical gunnery, practical care of equipment and as instructors in these subjects.

(*b*) to provide the gunnery staff for the various practice camps.

(*c*) to carry out experiments in connection with gunnery problems, equipment, ammunition, etc., peculiar to India.

(*d*) to supply Brigadiers, R. A. and Artillery units with information on drill, equipment, etc.

(*e*) to carry out such experimental work as may be required by the Major-General, Royal Artillery or Director of Artillery.

The annual out-turn of the school is British and Indian Commissioned officers 75, British other ranks 80, Viceroy's commissioned officers and other ranks 70.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	21,09,588	23,22,680	23,60,000	21,25,940
		SUB-HEAD A.—MILITARY TRAINING—*concld.*				
		MINOR HEAD (*j*)—ARMY SIGNAL SCHOOL, POONA.				
		Detailed heads—				
6	6	(1) Pay of officers .		70,300		69,530
13	13	(2) Pay of British soldiers		34,620		34,800
34	34	(3) Pay of Indian officers and other ranks and establishments . .		15,070		14,400
		(4) Kit and clothing allowances . . .		1,450		1,450
		(5) Miscellaneous allowances and expenses .		5,750		5,750
		TOTAL MINOR HEAD (*j*) .	1,26,301	1,27,190	1,26,000	1,25,930
		MINOR HEAD (*k*)—MISCELLANEOUS				
		Detailed heads—				
		(1) Annual training grant				
		(*a*) Normal expenditure		8,07,130		8,07,130
		(*b*) Hire of subsidised transport in western (Ind.) District .		..		1,00,000
				8,07,130		9,07,130
		(2) Grant for purchase of field firing stores .		9,000		9,000
		(3) Artillery target grant		23,500		23,500
		(4) Assault-at-arms grant		500		500
		TOTAL MINOR HEAD (*k*) .	8,66,186	8,40,130	7,10,000	9,40,130
			31,02,075	32,90,000	31,96,000	31,92,000
		Deduct—Transfer from the Defence Reserve Fund	..	*35,000*	..	..
		TOTAL SUB-HEAD A .	31,02,075	32,55,000	31,96,000	31,92,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (j).—The Army Signal School, Poona, corresponds to the School of Signals, Catterick (England). Its object is to maintain a uniform system of training in signalling throughout the Army in India. British and Indian officers and non-commissoned officers are trained as instructors and assistant instructors for their units.

The annual out-turn of students is British and Indian Commissioned officers 88, British other ranks 128, and Viceroy's commissioned officers and Indian other ranks 184.

Minor Head (k).—Miscellaneous.—The amounts provided under this head represent miscellaneous charges in connection with the training of the Army. The provision against Serial No. 1 is to meet expenditure connected with manœuvres, training camps, also staff and regimental exercises and training conferences.

The increase of Rs. 1 lakh as compared with budget 1938-39 is due to provision for hired transport consequent on the disbandment of certain M. T. sections as a result of the reorganisation of Western Command.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—EDUCATION.				
		MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEADQUARTERS.				
		Detailed heads—				
1	1	(1) Pay of officers . .		26,000		24,600
3	3	(2) Pay of establishments		6,000		6,900
		TOTAL MINOR HEAD (a) .	29,056	32,000	32,000	31,500
		MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS AND DISTRICTS.				
21	18	(1) Pay of officers .		2,71,000		2,67,060
19	13	(2) Pay of British soldiers		33,150		30,010
16	14	(3) Pay of Indian officers and other ranks . .		36,750		32,850
		(4) Kit and clothing allowances. . . .		1,000		
		(5) Miscellaneous allowances and expenses .		100		80
		TOTAL MINOR HEAD (b) .	3,01,782	3,42,000	3,75,000	3,31,060
		Carried over .	3,30,838	3,74,000	4,07,000	3,62,560

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Heads (a) to (c).—The Supervising and inspecting staff are employed in supervising the arrangements for, and testing the general results of the education of the British and Indian soldiers, and the children of the former. They also act as advisers in technical educational matters to the General Staff at Army Headquarters and Headquarters of Commands and districts.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,30,838	3,74,000	4,07,000	3,62,560
		SUB-HEAD B.—EDUCATION—*contd.*				
		MINOR HEAD (*c*)—GARRISON REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.				
		Detailed heads—				
102	104	(1) Pay of British soldiers.		3,68,000		3,78,600
150	158	(2) Pay of school mistresses and pupil teachers .		4,00,000		4,20,000
71	71	(3) Pay of language teachers		58,000		57,300
		(4) Kit and clothing allowances . . .		9,000		9,100
		(5) Educational training grant, troops . .		1,05,000		1,19,400
		(6) Educational training grant, children . .				
		(7) Miscellaneous allowances and expenses .		13,000		13,000
		TOTAL MINOR HEAD (*c*) .	9,81,977	9,53,000	9,80,000	9,97,400
		MINOR HEAD (*d*)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.				
		Detailed heads—				
		(1) Pay of schoolmasters .		..		...
		(2) Educational training grant. . . .		71,900		77,300
		(3) Miscellaneous allowances and expenses .		100		100
		TOTAL MINOR HEAD (*d*)	74,132	72,000	80,000	77,400
		Carried over .	13,86,947	13,99,000	14,67,000	14,37,360

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (c).—Garrison, Regimental and Detachment Schools for British troops, which are, in the main, situated within units, and in certain cases outside them, provide general education for British soldiers and their children. The object of the education of the soldier is to give him a more intelligent grasp of his duties, and the Army is responsible for educating soldiers' children.

Minor Head (d).—*Garrison, Regimental and Detachment Schools for Indian Troops.*—Education of the Indian Soldier is imparted on the same principle as that stated above.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	13,86,947	13,99,000	14,67,000	14,37,360
		SUB-HEAD B.—EDUCATION—*contd.*				
		MINOR HEAD (*e*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING—				
		Detailed heads—				
8	8	(1) Pay of officers		1,19,700		1,19,700
14	10	(2) Pay of British soldiers . .		38,800		38,350
82	102	(3) Pay of Indian officers and other ranks and establishments . .		36,460		41,000
		(4) Kit and clothing allowances . . .		1,500		1,500
		(5) Miscellaneous allowances and expenses .		10,300		7,350
		TOTAL MINOR HEAD (*e*).	2,00,522	2,06,760	2,12,000	2,07,900
		MINOR HEAD (*f*)—CHEMICAL WARFARE SCHOOL, INDIA—				
		Detailed heads—				
3	3	(1) Pay of officers . .		45,000		45,000
9	8	(2) Pay of British soldiers . . .		20,400		18,400
23	25	(3) Pay of Indian officers and other ranks and establishments . .		8,800		8,340
		(4) Kit and clothing allowances . . .		1,300		860
		(5) Miscellaneous allowances and expenses .		1,500		4,000
		TOTAL MINOR HEAD (*f*).	75,951	77,000	80,000	76,600
		Carried over .	16,63,420	16,82,760	17,59,000	17,21,860

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*e*).—The Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian units. Courses are also held for officers, warrant officers, and non-commissioned officers of the Army Educational Corps with a view to bringing their knowledge up to date and to adapting the organization of educational training to the requirements of Indian conditions. The annual output of the Educational Wing is:—

British non-commissioned officers	105
Indian non-commissioned officers	362

Minor head (*f*).—The Chemical Warfare School, India, is situated at Belgaum, and corresponds to the Anti-Gas Wing, Small Arms School, Porton, near Salisbury, England. Its object is to train instructors in defence against gas for British and Indian troops. In order to avoid undue transportation charges, a proportion of students selected to attend courses at the Army School of Education, also attend courses at the Chemical Warfare School. Students of the Senior Officers' School, Belgaum, also undergo a short anti-gas course.

The annual output is as follows :—

British officers (including Air Force)	150
British warrant and non-commissioned officers of administrative services (including Air Force)	56
British non-commissioned officers	144
Viceroy's commissioned officers and Indian non-commissioned officers .	510

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		Brought forward .	16,63,420	16,82,760	17,59,000	17,21,860
		SUB-HEAD B.—EDUCATION—*contd.*				
		MINOR HEAD (*g*)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.				
		Detailed heads—				
1	1	(1) Pay of medical officer		9,000		9,000
4	3	(2) Pay of British soldiers . . .		9,000		7,700
131	131	(3) Pay of establishments		63,000		63,000
26	26	(4) Pay of principal and other instructional staff		1,03,000		1,02,000
		(5) Kit and clothing allowances . .		400		300
		(6) Miscellaneous allowances and expenses .		1,75,600		1,82,000
		TOTAL MINOR HEAD (*g*)	3,59,034	3,60,000	3,60,000	3,64,000
		Carried over .	20,22,454	20,42,760	21,19,000	20,85,860

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*g*).—The Lawrence Royal Military School, Sanawar, corresponds to the Duke of York's Royal Military School (and other similar schools) in England. Its object is to afford a sound general education to the children of British soldiers.

2. The number of pupils is 530.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	20,22,454	20,42,760	21,19,000	20,85,860
		SUB-HEAD B.—EDUCATION—*contd.*				
		MINOR HEAD (*h*)—LAWRENCE MILITARY SCHOOL, ABU.				
		Detailed heads—				
3	3	(1) Pay of British soldiers . . .		8,800		10,300
1	1	(2) Pay of hospital establishment . . .		200		180
1	1	(3) Pay of principal and other instructional staff		5,000		5,250
		(4) Kit and clothing allowances . .		300		270
		(5) Miscellaneous allowances and expenses .		17,700		17,600
		TOTAL MINOR HEAD (*h*) .	33,534	32,000	33,000	33,600
		MINOR HEAD (*i*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.				
		Detailed heads—				
1	1	(1) Pay of officers . .		10,600		12,000
2	2	(2) Pay of British soldiers . . .		6,400		7,500
60	60	(3) Pay of Indian officers and other ranks and establishments . .		26,800		26,800
16	16	(4) Pay of principal and other instructional staff.		1,10,000		1,05,000
		(5) Kit and clothing allowances . .		200		250
		Carried over .	20,55,988	1,54,000 20,74,760	21,52,000	1,51,550 21,19,460

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (h).—Lawrence Military School, Abu.—The Lawrence Military School, Abu, was founded by Sir Henry Lawrence primarily for the education of soldiers' children. The school unlike the Sanawar school is administered by the Local Government and only a portion of the cost is met from the Defence Services Estimates.

Minor Head (i).—Prince of Wales' Royal Indian Military College, Dehra Dun.—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to enter a cadet college with a view to qualify for a commission in the Indian Land Forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	20,55,988	20,74,760	21,52,000	21,19,460
				1,54,000		1,51,550
		SUB-HEAD B.—EDUCATION —*contd.*				
		MINOR HEAD (*i*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—*contd.*				
		Detailed heads—				
		(6) Miscellaneous allowances and expenses . .		71,000		71,000
		TOTAL MINOR HEAD (*i*) .	2,17,464	2,25,000	2,26,000	2,22,550
		MINOR HEAD (*j*)—KITCHENER COLLEGE, NOWGONG.				
		Detailed heads—				
5	5	(1) Pay of officers . .		80,000		80,000
8	8	(2) Pay of British soldiers		15,000		26,000
48	48	(3) Pay of Indian officers and other ranks and establishments .		15,000		15,000
		(4) Kit and clothing allowances . .		1,000		1,000
		(5) Miscellaneous allowances and expenses .		5,000		5,000
		TOTAL MINOR HEAD (*j*)	1,17,096	1,16,000	1,30,000	1,27,000
		MINOR HEAD (*k*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOLS.				
		Detailed heads—				
3	3	(1) Pay of Officers .		44,000		46,440
6	6	(2) Pay of British soldiers		22,200		25,400
161	161	(3) Pay of Indian officers and other ranks and establishments . .		90,600		89,480
11	9	(4) Pay of other instructional staff .		7,100		7,160
		(5) Kit and clothing allowances . .		25,400		23,800
		(6) Miscellaneous allowances and expenses . .		86,700		94,020
		TOTAL MINOR HEAD (*k*)	2,87,126	2,76,000	2,88,000	2,86,300
		Carried over .	26,77,674	26,91,760	27,96,000	27,55,310

ADMINISTRATIVE SERVICES—*contd*

EXPLANATIONS.

Minor Head (j).—Kitchener College.—The object of the Kitchener college is to enable selected Viceroy's commissioned officers and other ranks of the Indian Army and boys of the K. G. R. I. M. schools to receive a preparatory training with a view to nomination to an Indian Army cadetship at the Indian Military Academy.

Minor Head (k).—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Viceroy's commissioned officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 258, 303 and 210 boys, respectively.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward	26,77,674	26,91,760	27,96,000	27,55,310
		SUB-HEAD B.—EDUCATION —*concld.*				
		MINOR HEAD (*l*)—INDIAN MILITARY ACADEMY, DEHRA DUN.				
		Detailed heads—				
22	22	(1) Pay of officers		3,34,240		3,38,590
9	9	(2) Pay of British soldiers		35,000		36,000
166	169	(3) Pay of Indian officers and other ranks and establishments		1,44,000		1,44,000
		(5) Kit and clothing allowances		12,000		12,000
		(6) Miscellaneous allowances and expenses		1,70,000		1,69,000
		TOTAL MINOR HEAD (*l*)	7,03,249	6,95,240	7,00,000	6,99,590
		MINOR HEAD (*m*)—MISCELLANEOUS.				
		Detailed heads—				
		(1) British army school scholarships		13,500		13,500
		(2) Books, maps, printing charges and technical equipment		10,000		10,000
		(3) Language rewards for British officers and men		99,500		90,000
		(4) Grants for teaching and learning English, Indian Army		25,000		25,000
		(5) Fees, etc., for children attending civil schools		14,000		14,000
		(6) Grant for libraries		15,500		15,700
		(7) Pay of officers studying in China, Japan, etc.		..		..
6	6	(8) Fees and allowances of examiners		66,500		61,900
		(9) Donation to Lawrence Memorial Royal Military School, Lovedale		2,10,000		2,10,000
		(10) Donations to Roman Catholic orphanages at Simla and Mussoorie		6,000		6,000
		(11) Credit balances of King's India Cadets at the Royal Military College, Sandhurst		..		..
		TOTAL MINOR HEAD (*m*)	4,80,198	4,60,000	4,80,000	4,46,100
		TOTAL SUB-HEAD B.	38,61,121	38,47,000	39,76,000	39,01,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*l*).—Indian Military Academy, Dehra Dun, was opened in 1932 to train candidates for commissions in the Indian Land Forces.

Minor Head (*m*).—*Miscellaneous.*—Under this minor head is included the provision of funds required for the grant of rewards to officers, non-commissioned officers and men of both services for proficiency in English (Indian officers and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners who conduct examinations in Indian and other oriental languages are provided under this minor head.

Detailed head (*9*).—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates.

Detailed head (*10*).—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

The other items consist of miscellaneous charges connected with education generally.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS.				
		MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS.				
		Detailed heads—				
131	123	(1) Pay of officers .		20,52,000		20,30,000
141	148	(2) Pay of British soldiers.		7,52,500		8,18,000
978	966	(3) Pay of Indian officers and other ranks and establishments . .		9,61,600		9,50,400
1,859	1,859	(4) Pay of followers .		4 25,000		4,20,000
		(5) Temporary labour .		1,31,000		1,28,000
		(6) Kit and clothing allowances . . .		25,050		30,280
		(7) Deferred pay to Indian Troops . . .		..		5,000
		(8) Miscellaneous allowances and expenses		1,15,450		1,19,000
		TOTAL MINOR HEAD (a) . .	45,72,148	44,62,600	45,50,000	45,00,680
		Carried over .	45,72,148	44,62,600	45,50,000	45,00,680

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*a*).—*Supply Companies and Supply Depots.*—The system for the provision and maintenance of articles of Royal Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants and fuel) is as under :—

There is a District Supply Company or an Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Station Supply Depots and Sub-Depots, receive and check indents from units and carry out the necessary supply. In order to provide for mobilization requirements it is necessary in addition to maintain a Base Supply Depot, the duties of which are to maintain stocks while issues to units are made by the Station Supply Depot.

In addition to their other duties, the District Supply Companies maintain Bakeries and Butcheries at the various stations within their districts.

2. Government bakeries bake all bread required for the Army, approximately 20 millions loaves of bread annually. There are 72 Army bakeries.

3. Government butcheries functioning as such exist only at Razmak and Wana. At all other military stations meat is supplied locally by contractors through and under the supervision of the Royal Indian Army Service Corps.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	45,72,148	44,62,600	45,50,000	45,00,680
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
		MINOR HEAD (*b*)—SCHOOL OF COOKERY, Detailed heads—				
1	1	(1) Pay of officers . .		9,000		9,100
4	4	(2) Pay of British soldiers . . .		13,100		13,970
7	7	(3) Pay of Indian officers and other ranks and establishments . .		2,800		2,880
		(4) Kit and clothing allowances. .		400		350
		(5) Miscellaneous allowances and expenses .		3,700		3,700
		TOTAL MINOR HEAD (*b*).	30,616	29,000	29,000	30,000
		MINOR HEAD (*c*)—ANIMAL TRANSPORT.				
		Detailed heads—				
50	49	(1) Pay of officers .		7,89,000		7,57,860
37	37	(2) Pay of British soldiers . . .		1,80,000		1,92,000
12,786	12,551	(3) Pay of Indian officers and other ranks and establishments .		27,39,800		27,47,800
685	692	(4) Pay of followers .		1,49,000		1,49,400
		(5) Kit and clothing allowances . . .		2,27,000		2,55,000
		(6) Deferred pay to Indian troops . .		15,000		20,000
		(7) Miscellaneous allowances and expenses .		39,600		38,940
		(8) *Deduct*—Credits for services rendered by Government transport to M. E. S., A. F. and A. F. I. units . .		*2,000*		*6,000*
		TOTAL MINOR HEAD (*c*).	42,69,596	41,37,400	41,80,000	41,55,000
		Carried over .	88,72,360	86,29,000	87,59,000	86,85,680

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*b*).—*School of Cookery.*—Adequate and uniform training of all ranks who are required to cook for or to supervise the cooking arrangements of British units in India is given at the School of Cookery, Poona.

Minor Head (*c*)—*Animal Transport.*—The animal transport consists of the following :—

(*i*) 13 animal transport companies (mule) (3 troops).

(*ii*) 22 animal transport companies (mule) (4 troops).

(*iii*) 1 animal transport company (mule) (lower establishment) (2 troops)—charged to the Government of Burma.

(*iv*) 4 animal transport companies (camel) (Silladar).

(*v*) Zhob local transport (camel).

There is also an Animal Transport Depot, Royal Indian Army Service Corps, the duties of which are (*i*) administration and maintenance of records of animal transport personnel other than officers, British other ranks and clerks, (*ii*) training of Indian other ranks personnel and (*iii*) reception and training of remount-mules.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	88,72,360	86,29,000	87,59,000	86,85,680
		SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
		MINOR HEAD (*d*)—MECHANICAL TRANSPORT UNITS PROPER.				
		Detailed heads—				
75	49	(1) Pay of officers .		13,26,600		7,50,000
136	33	(2) Pay of British soldiers and Anglo-Indians .		6,40,620		1,85,000
7,731	5,754	(3) Pay of Indian officers and other ranks and establishments .		29,92,640		13,50,000
245	185	(4) Pay of followers .		78,140		52,000
		(5) Kit and clothing allowances. . .		1,30,470		1,05,000
		(6) Deferred pay to Indian troops . .		58,440		35,000
		(7) Miscellaneous allowances and expenses .		80,430		45,000
		TOTAL MINOR HEAD (*d*).	44,66,178	53,07,340	45,84,000	25,22,000
		MINOR HEAD (*e*)—R. I. A. S. C. TRAINING GROUP.				
		Detailed heads—				
19	19	(1) Pay of officers .		3,15,000		3,24,320
15	15	(2) Pay of British soldiers . . .		67,500		72,000
545	571	(3) Pay of Indian officers and other ranks, students and establishments		2,37,400		2,40,000
46	47	(4) Pay of followers .		9,000		9,500
		(5) Kit and clothing allowances.		19,050		18,500
		(6) Deferred pay to Indian troops . .		..		..
		(7) Miscellaneous allowances and expenses .		15,450		12,000
		(8) *Deduct*—Credits on account of Mechanical Transport drivers trained for the A. F.		*4,000*		*3,000*
		TOTAL MINOR HEAD (*e*).	5,86,246	6,59,400	6,70,000	6,73,320
			1,39,24,784	1,45,95,740	1,40,13,000	1,18,81,000
		Deduct—Transfer from the Defence Reserve Fund .	..	*2,01,000*		..
		TOTAL SUB-HEAD C. .	1,39,24,784	1,43,94,740	1,40,13,000	1,18,81,000

ADMINISTRATIVE SERVICES—*contd*

EXPLANATIONS.

Minor Head (d).—Mechanical transport units—

There are—

(*i*) Load carrying units :—

(*a*) Six mechanical transport companies equipped with 30 cwt. four or six-wheeled lorries ;

(*b*) Four independent mechanical transport sections on the higher establishment, equipped with 3 ton six-wheeled lorries and

(*c*) Eight independent mechanical transport sections, equipped with 30 cwt., four or six-wheeled lorries.

(*ii*) Six motor ambulance units.

These units provide motor ambulances for military hospitals in peace and war and also hold in reserve motor ambulances for certain field medical units.

The decrease of Rs. 27·85 lakhs as compared with budget, 1938-39 is due to the transfer to Head 2. F. of the provision for mechanical transport maintenance units as a result of the transfer of these formations from the control of the Quarter Master General to that of the Master General of Ordnance.

Minor Head (e).—The R. I. A. S. C. Training Group.—The provision for Mechanical Transport Depot and R. I. A. S. C. School is made under this minor head. The Mechanical Transport Depot consists of (*a*) Headquarters, (*b*) Mechanical Transport Training Battalion (*c*) Mechanical Transport Record Section. The function of the Mechanical Transport Depot is to train all ranks of the Royal Indian Army Service Corps in the duties of the mechanical transport services ; and to deal with records of service and administration of mechanical transport personnel other than officers and clerks. The administration of technical personnel is vested in the Deputy Director of Transport (Maintenance).

The main functions of the R. I. A. S. C. School are to train :—

(*i*) R. I. A. S. C. officers in supply, animal transport and mechanical transport duties.

(*ii*) R. I. A. S. C. British other ranks (M. T.) in mechanical transport duties.

(*iii*) R. I. A. S. C. Viceroy's Commissioned officers and Indian Warrant officers in supply duties.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS.				
		MINOR HEAD (*a*)—REMOUNT DEPOTS.				
		Detailed heads—				
14	14	(1) Pay of officers . .		2,05,000		1,81,450
13	12	(2) Pay of British soldiers and assistant surgeons		65,000		62,000
3	3	(3) Pay of Indian officers and other ranks . .		4,000		3,800
224	222	(4) Pay of permanent establishments . .		90,000		91,000
		(5) Pay of temporary establishments and labour . . .		3,68,000		3,91,600
		(6) Kit and clothing allowance . . .		3,000		2,460
		(7) Miscellaneous allowances and expenses.		85,000		72,450
		(8) Construction, repairs and maintenance of buildings, roads, drains, etc. . .		1,66,000		1,13,240
		TOTAL MINOR HEAD (*a*)	10,14,442	9,86,000	10,00,000	9,18,000
		MINOR HEAD (*b*)—CULTIVATION FARMS.				
		Detailed heads—				
13	13	(1) Pay of permanent establishments . .		9,550		9,700
		(2) Pay of temporary establishments and labour		2,88,450		2,93,200
		(3) Miscellaneous allowances and expenses .		78,000		84,100
		TOTAL MINOR HEAD (*b*)	3,85,178	3,76,000	3,70,000	3,87,000
		MINOR HEAD (*c*)—BREEDING OPERATIONS.				
		Detailed heads—				
10	10	(1) Pay of officers . .		1,20,000		1,20,000
..	..	(2) Pay of British soldiers.		..		..
6	6	(3) Pay of Indian Officers.		22,000		20,400
250	250	(4) Pay of permanent establishments . .		1,55,000		1,60,000
		(5) Pay of temporary establishment and labour		1,45,000		1,50,000
		(6) Miscellaneous allowances and expenses .		60,000		63,000
		(7) Feed of animals. .		25,000		25,000
		(8) Prizes and premia paid to horse breeders from branding and covering fees . .		11,450		9,200
		(9) Construction, repairs and maintenance of buildings. roads and drains, etc. . .		33,550		32,400
		TOTAL MINOR HEAD (*c*) .	5,54,254	5,72,000	5,63,000	5,80,000
		MINOR HEAD (*d*)—REMOUNT SQUADRON :				
148	153	(1) Pay of Indian officers and other ranks . .		47,200		47,200
		(2) Kit and clothing allowances		4,800		4,800
		TOTAL MINOR HEAD (*d*) .	52,399	52,000	52,000	52,000
		Deduct—Transfer from the Defence Reserve Fund .		19,86,000 *10,000*	19,85,000 ..	19,37,000 ..
		TOTAL SUB-HEAD D . .	20,06,273	19,76,000	19,85,000	19,37,00

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head (D).—Remount Depots and Breeding Operations :—

The army remount department is responsible for the supply of all classes of animals to the Army in India. Full grown riding horses and mules up to the number procurable are purchased in India and supplied direct to units.

2. The Army Remount Department maintains 310 horse and 218 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Babugarh (U. P.), and two breeding studs, *viz.*, one at Mona (Punjab) for the production of donkey stallions and the other at Ahmednagar (Deccan) for the breeding of horse stallions.

3. Mules, camels and bullocks according to requirements and about fifty full grown Indian horses are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depôts at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 600 full grown mules and 240 Indian remounts.

4. As the full requirements of the army in India (about 3,000 horses and 2,000 mules) could not be met from the above source, about 1,012 horses, and 330 mountain artillery mules were hitherto imported from overseas. This position will, however, change as a result of the mechanisations now in progress.

5. There are two Australian Remount depots, *viz.*, at Ahmednagar (Deccan), and Saharanpur (U.P.) where imported horses are acclimatized for about nine months before issue to the service. The authorised complement of animals in these depots is 1,644 Australian horses (including war reserve) and 50 full grown equipment mules, besides which up to 300 horses may be boarded out to private individuals and 172 horses are maintained at the Equitation School, Saugor.

6. In addition to horses and mules, the army remount department also maintains 1,185 bullocks for farming operations and hackney work.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD E.—ARMY VETERINARY SERVICES.				
		MINOR HEAD (a)—VETERINARY HOSPITALS.				
		Detailed heads—				
50	49	(1) Pay of officers		5,40,300		5,20,000
3	3	(2) Pay of British soldiers		12,000		13,000
782	752	(3) Pay of Indian officers and other ranks and establishments		3,17,000		3,15,000
87	84	(4) Pay of followers		17,000		17,000
		(5) Kit and clothing allowances		21,000		19,600
		(6) Miscellaneous allowances and expenses		20,700		21,400
		TOTAL MINOR HEAD (a).	9,61,395	9,28,000	[9,40,000	9,06,000
		MINOR HEAD (b)—VETERINARY SCHOOLS AND MILITARY VETERINARY LABORATORY.				
		Detailed heads—				
4	4	(1) Pay of officers		71,320		76,700
1	1	(2) Pay of British soldiers		6,100		5,500
10	10	(3) Pay of Indian officers and other ranks and establishments		5,050		5,270
		(4) Kit and clothing allowances		210		210
		(5) Miscellaneous allowances and expenses		2,320		2,320
		TOTAL MINOR HEAD (b).	77,002	85,000	[90,000	90,000
		MINOR HEAD (c)—VETERINARY RECORD OFFICE.				
		Detailed heads—				
5	5	(1) Pay of establishment		3,800		3,800
		(2) Miscellaneous allowances and expenses		1,200		1,200
		TOTAL MINOR HEAD (c)	4,745	5,000	5,000	5,000
		TOTAL SUB-HEAD E.	10,43,142	10,18,000	[10,35,000	10,01,000

ADMINISTRATIVE SERVICES--*contd.*

EXPLANATIONS.

Minor Head (*a*).—*Veterinary Hospitals.*—The army veterinary services are responsible for the welfare of the animals of the army, including those of remount depots and military farms department, about 72,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 19 veterinary hospitals, class I, 24 veterinary hospitals, class II, 23 branch veterinary hospitals and 9 sick lines. The staff and establishment maintained consists of 61 British officers (including a leave reserve of 7), 17 Indian commissioned officers, 4 British other ranks, 124 veterinary assistant surgeons, 598 Indian other ranks (including 77 reservists), 56 clerical establishments and 84 followers. The Indian other ranks organised into 12 sections and 1 Indian Army Veterinary Corps Depot are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation.

Minor Head (*b*).—There are two army veterinary schools located at Ambala and Poona. Their functions include the technical training of Indian army veterinary corps personnel and training of officers, warrant and non-commissioned officers and men of the British and Indian units in veterinary first aid and animal hygiene.

Minor Head (*c*).—The veterinary record office at Ambala maintains and deals with the records of service of all veterinary personnel serving in India, excluding British officers and Indian Commissioned officers.

MAIN HEAD 2.

Numbers, 1938-39.	Numbers, 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate 1939-40
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS.				
		MINOR HEAD (a)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INSPECTORATE OF GENERAL STORES AND CLOTHING.				
		Detailed heads—				
95	96	(1) Pay of officers . .		11,50,000		11,83,000
475	469	(2) Pay of British other ranks . . .		22,93,840		22,87,970
1,400	1,387	(3) Pay of Indian officers and other ranks.		5,23,000		5,55,000
529	530	(4) Pay of medical, clerical and menial establishments and railway staff.		5,90,000		5,92,000
		(5) Temporary establishments in stores section.		12,35,000		13,55,070
		(6) Temporary establishments in workshops .		9,50,000		11,15,000
89	87	(7) Pay of artificers .		1,80,000		1,60,000
95	98	(8) Pay and allowances of Indian Armourers of the I. A. O. C. .		48,000		52,000
		(9) Kit and clothing allowances. . .		70,160		69,000
		(10) Miscellaneous allowances and expenses . .		1,50,000		1,43,000
		(11) *Deduct*—Credit for storage charges. .		*40,000*		*36,000*
		TOTAL MINOR HEAD (a).	70,36,929	71,50,000	73,30,000	74,76,040
		MINOR HEAD (b)—I. A. O. C. SCHOOL OF INSTRUCTION.				
		Detailed heads—				
3	9	(1) Pay of officers .		47,760		1,24,240
4	5	(2) Pay of British Soldiers . . .		20,600		19,220
20	746	(3) Pay of Indian officers and other ranks .		7,020		3,05,130
11	45	(4) Pay of establishments		16,590		37,440
		(5) Kit and clothing allowances . . .		790		8,840
		(6) Miscellaneous allowances and expenses .		1,240		9,250
		TOTAL MINOR HEAD (b).	90,716	94,000	99,000	5,04,120
		Carried over .	71,27,645	72,44,000	74,29,000	79,80,160

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Arsenals, Ordnance and Clothing Depots and Inspectorate of General Stores and Clothing—

Arsenals and Ordnance Depots.—There are at present five arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta and Allahabad and four ordnance depots at Fort William, Bombay, Drigh Road (Karachi) and Lahore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee, and Quetta and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi undertakes the receipt, washing, repair and issue of all extra winter clothing required by troops in the Northern Command, while the arsenal at Quetta acts similarly in respect of the troops in Western Independent District. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad and by purchase in India Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a clothing depot at Shahjahanpur. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. It is maintained for retailing clothing to troops and it also holds working stocks and war and mobilization reserves. Clothing stores and necessaries are obtained from the Army Clothing Factory, Shahjahanpur and by purchase in India and abroad.

3. *Inspectorate of General Stores and Clothing—*

There are at present five inspectorates at Bombay, Cawnpore, Hastings, Rawalpindi and Shahjahanpur under the executive control of the Chief Inspector of Stores and clothing, Cawnpore (with Assistant Inspectors at Cawnpore and Calcutta.)

This Inspectorate is administered by the Director of Ordnance Services. The functions of the organisation are:—

(*a*) to inspect the outturn of the Harness and Saddlery and Clothing Factories;

(*b*) to carry out the initial inspection and chemical tests, as necessary, of general stores which include brushware, hardware, oils, paints, soaps, glass, earthenware, textiles, rubber and leather stores; and

(c) to carry out the initial inspection of clothing and clothing stores, boots, blankets, etc.

In addition, each of the above officers advises the Director of Artillery on all technical questions concerned with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the Army.

4. The provision under head 2-F (*a*) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O C. establishments employed at those Headquarters amounts to Rs. 4,54,430 and Rs. 2,63,820 and is provided under Head 4—A (*g*) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

The increase of Rs. 3·26 lakhs as compared with budget, 1938-39 is due mainly to provision of extra temporary establishments to cope with the increased repair work in arsenals.

Minor Head (b).—I. A. O. C. School of Instruction—

This school was established in 1927 at Kirkee, to give practical instruction to officers and men of Indian Army Ordnance Corps in the care and inspection of ammunition, equipment, general stores and clothing. The school has been expanded and transferred to Jubbulpore. In addition to its existing functions the school will train Indian Armourers and Mechanical Transport Artificers, and a record office for the Indian Army Ordnance Corps will be maintained there.

The increase of Rs. 4·10 lakhs as compared with budget, 1938-39 is due to the reorganisation of the school.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		Brought forward .	71,27,645	72,44,000	74,29,000	79,80,160
		SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
		MINOR HEAD (*c*).—MECHANICAL TRANSPORT MAINTENANCE UNITS.				
		Detailed heads—				
..	35	(1) Pay of officers . .				5,34,840
..	88	(2) Pay of British soldiers and Anglo-Indians .				4,55,000
..	1,111	(3) Pay of Indian officers and other ranks and establishments . .				15,70,810
..	1,480	(4) Pay of followers .				27,080
		(5) Kit and clothing allowances . . .				50,540
		(6) Deferred pay to Indian troops . . .				5,640
		(7) Miscellaneous allowances and expenses ..				28,660
		TOTAL MINOR HEAD (*c*) .				26,72,570
		Carried over . .	71,27,645	74,44,000	74,29,000	1,06,52,730

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Heads (c) to (j).—

These minor heads were previously under Head 2 C—Royal India Army Service Corps and have been transferred to Head 2. F. Indian Army Ordnance Corps as a result of the transfer of mechanical transport maintenance units from the control of the Quarter Master General to that of the Master General of Ordnance.

Minor Head (c) Mechanical Transport Maintenance units.—

Organised into workshop companies, each company consisting of 3 sections on an average. These companies are responsible for carrying out second line repairs to M. T. Vehicles on charge of units.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	71,27,645	72,44,000	74,29,000	1,06,52,730
		SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
		MINOR HEAD (*d*)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT.				
		Detailed heads —				
14	18	(1) Pay of officers. .		2,80,000		3,60,000
8	8	(2) Pay of British soldiers		38,260		44,000
35	43	(3) Pay of establishments . . .		24,500		30,800
13	13	(4) Pay of followers		2,400		2,400
		(5) Kit and clothing allowances . .		1,200		1,500
		(6) Deferred pay to Indian troops . . .		..		..
		(7) Miscellaneous allowances and expenses .		4,640		4,300
		TOTAL MINOR HEAD (*d*)	3,38,658	3,51,000	3,66,000	4,43,000
		Minor Head (e)—*Headquarters Maintenance Group, M. T.*				
		Detailed heads—				
5	..	(*1*) *Pay of officers* .		88,500		
3	..	(*2*) *Pay of British soldiers.*		12,500		
117	..	(*3*) *Pay of Indian officers and other ranks and establishments* . .		82,800		
		(*4*) *Temporary labour* .		..		
		(*5*) *Kit and clothing allowances* . .		2,500		
		(*6*) *Deferred pay to Indian troops* . .		1,200		
		(*7*) *Repairs to mechanical transport vehicles* .		2,500		
		(*8*) *Miscellaneous allowances and expenses* .		4,000		
		Total Minor Head (e) .	2,79,612	1,94,000	3,12,000	
		Carried over .	77,45,915	77,89,000	81,07,000	1,10,95,730

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*d*).—*Technical Inspectors of Mechanical Transport.*—The inspecting staff inspects mechanically propelled vehicles, etc., on charge of units and sees (*i*) that repairs are properly executed and stores economically used and (*ii*) that all Government mechanically propelled vehicles are kept in a fit state for mobilisation.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 39. 40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	77,45,915	77,89,000	81,07,000	1,10,95,730
		SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
		MINOR HEAD (*e*)—HEAVY REPAIR SHOPS, M. T.				
		Detailed heads—				
27	26	(1) Pay of officers . .		3,50,000		3,50,000
58	43	(2) Pay of British soldiers . . .		2,15,700		2,50,000
1,314	1,272	(3) Pay of Indian officers and other ranks and establishments . .		9,70,000		10,00,000
		(4) Temporary labour .		31,920		73,920
		(5) Kit and clothing allowances . . .		34,000		32,600
		(6) Deferred pay to Indian troops . .		3,300		2,000
		(7) Miscellaneous allowances and expenses . .		45,500		37,470
		TOTAL MINOR HEAD (*e*) .	17,50,304	16,50,420	17,32,000	17,45,090
		MINOR HEAD (*f*)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT.				
		Detailed heads—				
13	14	(1) Pay of officers . .		1,68,000		1,60,000
13	12	(2) Pay of British soldiers .		58,000		60,000
256	253	(3) Pay of Indian officers and other ranks and establishments . .		2,26,200		2,28,800
		(5) Kit and clothing allowances . .		3,000		2,300
		(6) Deferred pay to Indian troops . .		800		400
		(7) Miscellaneous allowances and expenses .		11,000		13,500
		TOTAL MINOR HEAD (*f*) .	4,65,988	4,67,000	4,71,000	4,65,000
		Carried over .	99,62,207	99,06,420	1,03,10,000	1,33,06,720

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (e)—*Heavy Repair Shops* (*M. T.*).—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Heavy repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these shops. Apprentices are trained at Chaklala.

Minor Head (*f*)—*Central M. T. Stores Depot.*—This depot deals with the receipt, storage and issue of stores, spare parts, and materials required for all mechanically propelled vehicles.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		Brought forward.	99,62,207	99,06,420	1,03,10,000	1,33,06,720
		SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
		MINOR HEAD (*g*)—VEHICLE RESERVE DEPOT.				
		Detailed heads—				
5	5	(1) Pay of officers .		56,500		60,000
7	5	(2) Pay of British soldiers . .		31,300		23,000
384	454	(3) Pay of Indian officers and other ranks and establishments . .		1,31,120		1,86,000
		(4) Temporary labour .		1,500		1,500
		(5) Kit and clothing allowances . . .		12,300		14,500
		(6) Deferred pay to Indian troops . .		3,140		4,500
		(7) Miscellaneous allowances and expenses .		12,700		12,000
		TOTAL MINOR HEAD (*g*) .	2,45,860	2,48,560	3,08,000	3,01,500
		MINOR HEAD (*h*)—EXPERIMENTAL SECTION, M. T.				
		Detailed heads—				
3	4	(1) Pay of officers .		49,780		56,350
8	8	(2) Pay of British soldiers		26,500		29,000
29	36	(3) Pay of Indian officers and other ranks and establishments . .		21,200		24,000
		(4) Kit and clothing allowances . .		1,400		1,500
		(5) Deferred pay to Indian troops . .		..		200
		(6) Miscellaneous allowances and expenses .		400		300
		TOTAL MINOR HEAD (*h*) .	1,04,036	99,280	1,07,000	1,11,350
		MINOR HEAD (*i*) MILITARY LAUNCHES .	1,96,022	1,95,000	1,98,000	57,430
		TOTAL SUB-HEAD F	1,05,08,125	1,04,49,260	1,09,23,000	1,37,77,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (g).—Vehicle Reserve Depot, M. T.—This depot deals with the receipt and issue of new vehicles and also of vehicles before and after repair in Heavy Repair Shop, Chaklala. It also holds the mobilization reserve of vehicles and also a reserve of vehicles for issue in replacement of those condemned or undergoing heavy repair.

Minor Head (h).—Experimental Section (M. T.).—Experimental trials on vehicles and equipment are carried out in this unit.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs	Budget Estimate, 1939-40. Rs.
		SUB-HEAD G.—EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS.				
		Detailed heads—				
13	13	(1) Pay of instructional staff		13,000		14,800
		(2) Pay of pupils		74,000		63,880
		(3) Kit and clothing allowances		640		350
		(4) Miscellaneous allowances and expenses		8,360		6,970
		(5) Capitation payments to Local Governments		89,000		85,000
		TOTAL SUB-HEAD G.	2,46,753	1,85,000	1,85,000	1,71,000
		SUB-HEAD I.—MEDICAL SERVICES.				
		MINOR HEAD (a) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C.				
		Detailed heads—				
528	533	(1) Pay of officers		68,75,930		69,10,850
400	401	(2) Pay of Royal Army Medical Corps other ranks		7,04,030		6,81,910
831	828	(3) Pay of assistant and sub-assistant surgeons		22,30,780		22,00,260
312	312	(4) Pay of nurses and matrons		11,25,110		11,00,330
		(5) Pay of Indian subordinate personnel		1,50,120		1,70,460
12,003	12,189	(6) Pay of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps		20,50,310		20,92,680
		(7) Kit and Clothing allowances		2,10,000		2,10,100
		(8) Miscellaneous and incidental expenses		4,04,850		4,10,600
		(9) Charges on account of X-Ray installations		78,500		78,500
		(10) Customs duty charges		4,500		4,500
		(11) Grants for upkeep of laboratories		38,370		38,310
		(12) *Deduct*—Credits on account of hospital charges of A. F. personnel		*61,000*		*62,000*
		(13) *Deduct*—Credits on account of dentistry charges of A. F. personnel		*6,500*		*6,500*
		TOTAL MINOR HEAD (a)	1,39,63,013	1,38,05,000	1,39,00,000	1,38,30,000
		MINOR HEAD (b)—CONVALESCENT HOMES FOR OFFICERS.	11,500	12,000	12,000	12,000
		TOTAL SUB-HEAD I.	1,39,74,513	1,38,17,000	1,39,12,000	1,38,42,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head G.—Medical Colleges and Schools.—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta, Bombay and Madras and in the medical schools at Agra, Amritsar and Stanley Medical School, Madras, before appointment as military assistant surgeons or sub-assistant surgeons. They are primarily recruited and trained for military duty, but a portion is employed in the Civil Department and is liable to be recalled to military duty in case of emergency.

Sub-Head I.—Medical Services—

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence Estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitals should have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 29 hospitals, first class, 20 second class, 33 third class, 35 fourth class and 21 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The sick treated in these hospitals are roughly 2·70 per cent. of British troops, 1·51 per cent. of Indian troops and ·98 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 236 Royal Army Medical Corps officers, 310 Indian Medical Service officers, 26 Dental officers, 361 Royal Army Medical Corps other ranks, 41 Army Dental Corps other ranks, 269 nurses, 43 matrons, 333 assistant surgeons, 525 sub-assistant surgeons, 8,667 Indian Hospital Corps personnel and 3,522 reservists. In addition, 155 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

MAIN HEAD 2.—

Numbers. 1938-39.	1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD J.—MILITARY ACCOUNTS OFFICES INCLUDING MILITARY ACCOUNTANT GENERAL'S OFFICE.				
		Detailed heads—				
140	140	(1) Pay of officers . .		14,44,000		13,60,000
4,046	3,982	(2) Pay of establishments		72,41,000		73,51,000
		(3) Miscellaneous . .		4,40,000		4,14,000
		(4) Transportation. .		2,83,600		2,75,000
		(5) Leave passage concessions . . .		10,000		12,000
		(6) Charges for payment of pensions .		3,54,000*		3,48,000*
		(7) Military Treasure Chests . . .		12,400		13,000
		(8) Percentage charges for works audit . .		15,000		15,000
		(9) *Deduct*—Credits for services rendered to other Departments, etc. . . .		*1,00,000*		*1,00,000*
		TOTAL SUB-HEAD (J) .	96,48 802	97,00,000	1,00,00,000	96,88,000

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 55* officers including military officers, borne on the supernumerary list, European civilians and Indian civilians, latest and future recruitments being confined almost entirely to the last mentioned class. The department is under the control of the Finance Department of the Government of India.

2. The present organisation is as follows:—

(1) At the head of the Department, there is a Military Accountant General.

(2) At the Headquarters of each of the 3 Army Commands, there is a Command Controller. The Command Controllers are Financial Advisers to the General Officers Commanding-in Chief of the Commands, as well as to the Commanders of Districts and Independent Brigades.

(3) There is also a Controller of Military Accounts for Lahore District and Western (Ind.) District. He is designated as Controller of Military Accounts and Pensions and deals also with the payment, audit and adjustment of all claims to pension, passages and service funds excepting I. O. D., I. O. F. W. P. Funds and G. P. Funds.

(4) There are separate Controllers for Army Factory Accounts, Air Forces Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots. He has a central office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and I. O. D. and I. O. F. W. P. Funds.

* Two of these officers are at present lent to the Burma Government.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.				
		MINOR HEAD (*a*)—PRESBYTERIAN CHURCH.				
		Detailed heads—				
5	5	(1) Pay of chaplains .		42,500		42,320
		(2) Incidental expenses .		2,820		3,840
		TOTAL MINOR HEAD (*a*).	59,151	45,320	45,000	46,160
		MINOR HEAD (*b*)—CHURCH OF ROME.				
		Detailed heads—				
		(1) Pay of chaplains .		2,25,720		2,25,720
		(2) Incidental expenses .		16,740		16,740
		TOTAL MINOR HEAD (*b*) .	2,41,890	2,42,460	2,43,000	2,42,460
		MINOR HEAD (*c*)—METHODIST CHURCH.				
		Detailed heads—				
		(1) Pay of chaplains .		78,950		78,110
		(2) Incidental expenses .		21,170		21,170
		TOTAL MINOR HEAD (*c*) .	85,239	1,00,120	1,00,000	99,280
		MINOR HEAD (*d*)—BAPTIST AND CONGREGATIONAL CHURCHES.				
		Detailed heads—				
		(1) Pay of chaplains .		23,160		23,160
		(2) Incidental expenses .		3,040		3,040
		TOTAL MINOR HEAD (*d*) .	26,950	26,200	26,000	26,200
		MINOR HEAD (*e*)—*Deduct*—PROPORTIONATE COST OF ECCLESIASTICAL ESTABLISHMENTS RECOVERABLE FROM THE AIR FORCES .	*14,100*	*14,100*	*14,000*	*14,100*
		TOTAL SUB-HEAD K. .	3,99,130	4,00,000	4,00,000	4,00,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head K.—Ecclesiastical Establishments.—Under this head are provided certain charges on religious ministration of British troops and their families.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD L.—CANTONMENTS.				
		MINOR HEAD (*a*)—ADMINISTRATION.				
		Detailed heads—				
103	91	(1) Pay of officers .		5,81,000		5,95,000
41	40	(2) Pay of establishments		45,000		48,000
		(3) Incidental and miscellaneous expenses .		8,500		8,000
		(4) Telephones . .		770		700
		TOTAL MINOR HEAD (*a*) .	6,66,211	6,35,270	6,41,000	6,51,700
		MINOR HEAD (*b*)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER.				
		Detailed heads—				
		(1) Ordinary grants-in-aid .		75,000		1,50,000
		(2) Special grants-in-aid .		75,000		75,000
		(3) Cost of water supplied by M. E. S. to non-entitled consumers .		9,62,000		10,16,000
		TOTAL MINOR HEAD (*b*) .	11,38,275	11,12,000	11,18,000	12,41,000
		MINOR HEAD (*c*)—MILITARY ESTATES.				
		Detailed heads—				
141	137	(1) Pay of establishments . . .		1,08,750		1,03,000
		(2) Incidental and miscellaneous expenses .		1,52,480		1,27,000
		(3) Telephones . .		1,500		2,300
		TOTAL MINOR HEAD (*c*) .	2,33,754	2,62,730	2,28,000	2,32,300
		TOTAL SUB-HEAD L. .	20,38,240	20,10,000	19,87,000	21,25,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Administration.—The municipal administration of cantonments in India is carried out under the provisions of the Cantonments Act, 1924, as amended by the Cantonments (Amendment) Act, 1936. The Cantonments Department is divided into 2 groups, *viz.*, the Cantonments Branch and the Lands Branch. The Civilian Executive Officers half of whose pay only is met from Defence Estimates form the Cantonments Branch. The Lands Branch consists of 20 Military Estates Officers including 5 on account of Leave Reserve and the inspecting staff consists of one Director of Military Lands and Cantonments at the Headquarters of the Government of India, four Deputy Directors and four (at present three, one appointment being held in abeyance) Deputy Assistant Directors of Military Lands and Cantonments at Command Headquarters. The officers of the Lands Branch are full-time officers of the Cantonments Department and their salary will be paid by Government.

Minor Head (b).—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Defence Estimates.

Minor Head (c).—The duties of the Military Estates Officers are to look after the land entrusted to their management under the Cantonment Land Administration Rules and the Complementary Land Rules. The 'management' of Land includes the planting and maintenance of trees.

The increase of Rs. 1·15 lakhs as compared with budget 1938-39 is due to larger payments to the M. E. S. for water supplied to non-entitled consumers and larger provision for grants-in-aid.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937 38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.				
		MINOR HEAD (a)—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT.				
		Detailed heads—				
37	37	(1) Pay of officers		4,63,820		4,76,000
14	12	(2) Pay of British soldiers		57,580		59,470
136	138	(3) Pay of permanent establishment		3,36,900		3,51,010
		(4) Pay of temporary establishments and labour		6,19,550		7,90,400
		(5) Kit and clothing allowances		1,780		1,800
		(6) Miscellaneous		33,400		31,910
		(7) Telephone charges		1,970		2,410
		TOTAL MINOR HEAD (a)	14,65,110	15,15,000		17,13,000
		MINOR HEAD (b)—MISCELLANEOUS.				
		Detailed heads—				
		(1) Payments for services rendered by the Government Test House, Alipore		11,000		16,000
		(2) Provision for small measures		20,000		20,000
		TOTAL MINOR HEAD (b).	10,968	31,000		36,000
		TOTAL SUB-HEAD M	14,76,078	15,46,000	15,46,000	17,49,000
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA				
		MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.				
		Detailed heads—				
28	28	(1) Pay of British soldiers		62,500		63,500
6	6	(2) Pay of followers		1,100		1,100
		(3) Kit and clothing allowances		3,900		3,900
		(4) Miscellaneous allowances and expenses		4,500		4,500
		TOTAL MINOR HEAD (a)	72,151	72,000	72,000	73,000
		Carried over	72,151	72,000	72,000	73,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Inspectorates of Armaments and Chemical Defence Research Establishment.—These Inspectorates are under the control of the Director of Artillery; their functions are shown below:—

Inepector of Small Arms, Ishapore—
(*a*) inspects the outturn of the Rifle Factory (small arms and machine guns) and carries out the sighting and proof of small arms and machine guns;
(*b*) inspects small arms, machine guns and bicycles in the hands of troops and on charge of the Royal Indian Navy, the Air Forces in India, Indian State Forces and Civil Departments, and under repair in arsenals.

Inspector of Guns, Cossipore—
(*a*) inspects the outturn of the Gun and Shell Factory;
(*b*) Electro-Deposition;
(*c*) inspects ordnance in the hands of troops; and of the Royal Indian Navy, and
(*d*) inspects the outturn of the Metal and Steel Factory (gun and shell billets, forgings, Q. F. cartridge cases, etc.).

Inspector of Ammunition, Kirkee—
(*a*) inspects the outturn of the Ammunition Factory; and
(*b*) inspects all kinds of ammunition, explosives and connected stores in the hands of troops, including the Air Forces in India, Royal Indian Navy, Indian State Forces and Civil Departments and in arsenals.

Inspector of Gun Carriages and Vehicles, Jubbulpore—
(*a*) inspects the outturn of the Gun Carriage Factory;
(*b*) carries out the proof of artillery carriages; and
(*c*) inspects artillery carriages, transport vehicles and connected stores in the hands of troops, also stores made from timber.

Chemical Inspector, Indian Ordnance Department, Kirkee—
(*a*) inspects chemical stores;
(*b*) tests all explosives and advises on chemical questions affecting these stores;
(*c*) maintains cordite records and
(*d*) tests explosives on charge of the Air Forces in India and the Royal Indian Navy technical anti-gas equipment.

Proof and Experimental Officer, Balasore—
(*a*) carries out the proof of guns and ammunition; and
(*b*) carries out such experimental work connected with guns and ammunition as may be ordered.

Controller, Chemical Defence Research Establishment, Rawalpindi—
Makes experiment and carries out research work in connection with chemical defence including meteorology.

In addition, each of the above officers advises the Director of Artillery on all technical questions connected with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the army.

The increase of Rs. 2·03 lakhs as compared with budget, 1938-39 is due to provision for extra temporary establishments to cope with the increased work in Inspectorates.

Minor Head (a)—Governor General's Band.—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental Sergeant Major, 1 Regimental Quartermaster Sergeant and 25 Sergeants.

MAIN HEAD 2.—

Numbers. 1938-39	1939-40		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	72,151	72,000	72,000	73,000
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.*				
		MINOR HEAD (*b*)—RECRUITING STAFF.				
		Detailed heads—				
24	24	(1) Pay of officers .		3,70,000		3,70,000
52	52	(2) Pay of Indian ranks and other establishments . . .		90,000		93,000
		(3) Kit and clothing allowances . . .		1,000		1,000
		(4) Miscellaneous allowances and expenses .		68,000		66,000
		TOTAL MINOR HEAD (*b*) .	3,60,540	5,29,000	4,50,000	5,30,000
		MINOR HEAD (*c*)—HILL SANITARIA AND DEPOTS				
		Detailed heads—				
10	10	(1) Pay of officers . .				
*	*	(2) Pay of British soldiers				
		(3) Pay of establishments		1,23,000		1,35,000
		(4) Kit and clothing allowances . . .				
		(5) Miscellaneous allowances and expenses .				
		TOTAL MINOR HEAD (*c*).	1,17,387	1,23,000	1,23,000	1,35,000
		Carried over .	5,50,078	7,24,000	6,45,000	7,38,000

* The General Officers Commanding-in-Chief are empowered to vary the establishments. Hence the numbers are not shown.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(*b*) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers, 4 assistant technical recruiting officers (including 1 part time assistant technical recruiting officer at Karachi) and 14 assistant recruiting officers (seconded) for two years extendable to three years and 2 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, Peshawar including Kohat, Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom, Garhwal and Poona including Bangalore), paid recruiters and menials. The clerical staff of the ordinary recruiting organisation consists of 40 combatant Indian ranks and that of the technical recruiting organisation consists of 3 civilian clerks.

Minor Head (c)—*Hill Sanitaria and Depôts.*—The provision under this head represents the cost of sanitaria and hill depôts for British troops which are maintained for the accommodation of convalescent families, etc. As a measure tending towards increased efficiency and eventual economy, bulk allotment of funds is placed annually at the disposal of the General Officers Commanding-in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitaria, with full powers to vary the establishments to suit local conditions, to open sanitaria at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

MAIN HEAD 2.—

Numbers. 1938-39.	1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	5,50,078	7,24,000	6,45,000	7,38,000
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.*				
		MINOR HEAD (*d*)—MILITARY PRISONS AND DETENTION BARRACKS.				
		Detailed heads—				
2	2	(1) Pay of officers. .		13,520		13,330
23	23	(2) Pay of British soldiers		77,040		78,370
9	9	(3) Pay of establishments		1,200		1,200
		(4) Kit and clothing allowances. . .		1,580		1,680
		(5) Miscellaneous allowances and expenses.		2,660		2,420
		TOTAL MINOR HEAD (*d*).	1,12,339	96,000	96,000	97,000
		MINOR HEAD (*e*)— INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS.				
		Detailed heads—				
346*	346*	(1) Pay of religious teachers and other charges . . .		97,000		97,000
		TOTAL MINOR HEAD (*e*) .	96,342	97,000	97,000	97,000
		MINOR HEAD (*f*)—ANTI-MALARIAL MEASURES . . .	76,624	83,000	85,000	83,000
		MINOR HEAD (g)—VOCATIONAL TRAINING.				
		Detailed heads—				
1		*(1) Pay of officers . .*		5,350		
1		*(2) Pay of British soldiers.*		3,900		
2		*(3) Pay of clerks . .*		2,000		
		(4) Kit and clothing allowances . . .		100		
		(5) Miscellaneous allowances and expenses . .		100		
		TOTAL MINOR HEAD (g) .	22,005	11,450	2,000	..
		Carried over .	8,57,388	10,11,450	9,25,000	10,15,000

* Liable to fluctuation.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (d)—Military Prisons and Detention Barracks.—Detention Barracks have been established at Lucknow, Sialkot and Trimulgherry for the reception of British soldiers who have been sentenced to detention either by courts martial or, in some cases, by their commanding officers. The barracks at Lucknow and Trimulgherry include military prisons for the reception of British soldiers convicted of serious offences. These establishments are administered by the Adjutant General in India. The present establishment employed in these barracks is 2 Officers and 23 British warrant and non-commissioned officers excluding 24 extra regimentally employed non-commissioned officers, of whom 12 are unseconded in their units and recallable on mobilisation and the other 12 for 6 months tour of duty.

Minor Head (e)—This head provides for the pay and money allowances to Indian religious teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class not less than the authorised establishment of a squadron in each Indian cavalry regiment, brigade of artillery, divisional ammunition column, headquarters stations of sappers and miners. In each Indian infantry battalion, active or training, 1 teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120. In the Royal Artillery Training centre, the Mountain Artillery Training Centre and the Signal Training Centre (India) one teacher for each of the three main religious classes for each centre is authorised. One teacher is authorised for British Infantry Training Company, and also for the Gurkha Training Companies located in Shillong. One teacher for each of the three main religious classes is also authorised for mechanical transport units stationed at Chaklala.

Minor Head (f)—Anti-Malarial Measures.—Under this minor head is included recurring expenditure on account of (*i*) treatment of breeding places and destruction of adult mosquitoes; (*ii*) employment of labour in connection with (*i*); (*iii*) purchase and maintenance of bicycles for anti-malarial work; (*iv*) purchase of blowers, sprayers, etc., and (*v*) supply of Paris green and other approved products for anti-mosquito work.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	8,57,388	10,11,450	9,25,000	10,15,000
		SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*concld.*				
		MINOR HEAD (*h*) REST CAMPS.				
		Detailed heads—				
1	1	(1) Pay of British soldiers . . .		7,150		7,660
5	6	(2) Pay of Indian officers and other ranks and establishments . .		4,690		5,290
44	44	(3) Pay of followers .		8,600		8,930
		(4) Kit and clothing allowances . .		90		90
		(5) Miscellaneous allowances and expenses .		1,020		1,030
		TOTAL MINOR HEAD (*h*) .	21,976	21,550	22,000	23,000
		MINOR HEAD (*i*)—MISCELLANEOUS.				
		Detailed heads—				
		(1) Donations and grants-in aid to institutions and charitable and subsistence allowances .		78,000		78,000
		(2) Fees to examiners for Indian Medical Department promotion examinations . .		..		..
		(3) Contribution to Provincial Governments in respect of the War Reserve of the Civil Branch of the Indian Medical Service . . .		3,69,000		3,26,000
		(4) Provision for small measures . . .		20,000		20,000
		TOTAL MINOR HEAD (*i*) .	3,78,236	4,67,000	4,10,000	4,24,000
		TOTAL SUB-HEAD N. .	12,57,600	15,00,000	13,57,000	14,62,000
		SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF.				
		Detailed heads—				
2	2	(1) Military Attaché, Kabul, etc. . .		27,500		28,500
		(2) Contribution towards cost of Survey of India . . .		3,51,500		3,51,500
		(3) Special Emergency Grant . . .		1,40,000		1,40,000
		TOTAL SUB-HEAD O	3,77,729	5,19,000	4,10,000	5,20,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (*i*)—*Miscellaneous* (1).—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Walker Hospital, Simla, United Service Institution of India, etc.

(3) The provision under this head represents the contribution to Provincial Governments at the beginning of each financial year in respect of British officers of the Indian Medical Service belonging to the war reserve and maintained by Provincial Governments.

(4) The provision under this head is intended to finance such small measures as are considered necessary by the Adjutant General in India.

Sub-Head O—Miscellaneous services under the Chief of the General Staff.—The provision against item (2) is made up as follows:—

(*a*) Rs. 3,50,000 annual contribution to the Survey of India Department, in return for which that department assumes responsibility for the maintenance of the Frontier Circle and for the provision of Badragga escorts required by survey parties in areas where these are necessary; also for all equipment required by survey units on mobilisation, and for all normal charges incurred by survey units in connection with operations undertaken in peace time.

(*b*) Rs. 1,500 annual contribution towards the cost of combined training of survey units with other arms.

The provision against item (3) is a reserve for special emergency measures that may be found necessary in the course of the year.

MAIN HEAD 2.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA.				
		MINOR HEAD (a)—GRAIN CRUSHING DEPOTS.				
		Detailed heads—				
		(1) Working expenses .		1,58,400		1,50,000
		(2) Land, buildings and plant . . .		10,100		5,550
		(3) *Deduct*—Proceeds from sale of land, etc.		..		..
		TOTAL MINOR HEAD (a) .	1,68,447	1,68,500		1,55,550
		MINOR HEAD (b)—CONTROLLED FLOUR MILLS.				
7	7	(1) Supervising establishment and other charges		13,500		13,450
		TOTAL MINOR HEAD (b) .	11,763	13,500		13,450
		MINOR HEAD (c)—PROVISION FOR SMALL MEASURES	..	20,000		20,000
		MINOR HEAD (d)—TECHNICAL EXAMINATION BRANCH OF ARMY HEADQUARTERS.				
		Detailed heads				
5	5	(1) Pay of officers . .		67,000		64,000
10	10	(2) Pay of establishments		19,000		19,000
		(3) Transportation .		10,000		10,000
		(4) Miscellaneous . .		3,000		3,000
		TOTAL MINOR HEAD (d) .	59,307	99,000		96,000
		TOTAL SUB-HEAD P .	2,39,517	3,01,000	2,60,000	2,85,000
		SUB-HEAD Q.—MISCELLANEOUS—PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS.	..	2,00,000	34,000	2,00,000
		SUB-HEAD R.—ENGLAND—				
		(a) Military Training and Education:				
		(1) Pay and allowances of officers . . .		4,00,000		3,90,000
		(2) Pay of other ranks .		66,000		60,000
		(3) Miscellaneous . .				
		(4) Leave and deputation salaries, etc.		58,000		55,000
		(5) Sterling overseas pay .		36,000		36,000
		(6) Stores for India . .		..		2,000
		Carried over .		5,60,000		5,43,000

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head (*a*).—*Grain crushing depots.*—There are three grain crushing depots at Peshawar, Lucknow and Lahore. Their function is to crush grain for animals. The crushing is done under an agency arrangement entered into by the Director of Contracts.

Minor head (*b*)—*Controlled Flour Mills.*—There is one controlled flour mill at Lyallpur. Its function is to grind wheat for eventual supply of flour, atta and bran to supply depots.

Minor head (*c*)—The provision under this head is intended to finance such small measures as are considered necessary by the Quarter Master General.

Minor Head (*d*)—*Technical Examination Branch.*—This Branch deals with questions relating to technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

SUB HEAD ().—MISCELLANEOUS - The provision under this head is a reserve for special new measures introduced in the course of the year.

MAIN HEAD 2/II.—

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward		5,60,000		5,43,000
SUB-HEAD R.—ENGLAND—*contd.*				
(*b*) Royal Indian Army Service Corps:				
(1) Pay and allowances of officers		5,20,000		4,48,000
(2) Pay of other ranks		4,20,000		3,04,000
(3) Miscellaneous				
(4) Leave and deputation salaries, etc.		8,000		4,000
(5) Sterling overseas pay		37,000		..
(6) Expr. connected with M. T. Adviser		..		1,000
(*c*) Remount Department:				
(1) Pay and allowances of officers		28,000		28,000
(2) Pay of other ranks		8,000		8,000
(3) Miscellaneous				
(*d*) Veterinary Services:				
(1) Pay and allowances of officers		36,000		36,000
(2) Pay of other ranks		1,000		1,000
(3) Miscellaneous				
(*e*) Ordnance Service:				
(1) Pay and allowances of officers		1,20,000		2,26,000
(2) Pay of other ranks		3,40,000		4,46,000
(3) Miscellaneous		1,12,000		1,10,000
(4) Leave and deputation salaries, etc.		64,000		1,06,000
(5) Sterling overseas pay		8,000		14,000
(6) Establishment charges etc. of Ordnance Consulting Officer				
(*h*) Medical Services:				
(1) Pay and allowances of officers		8,00,000		8,00,000
(2) Pay of other ranks				
(3) Sterling overseas pay and other charges				
(4) Pay, etc., of officers on appointment to the I. M. S.		6,00,000		6,40,000
(5) Cost of medical treatment				
(6) Miscellaneous				
(7) Leave and deputation salaries, etc.		86,000		1,24,000
(*i*) Military Accounts offices:				
(1) Leave and deputation salaries, etc.		1,00,000		1,02,000
(2) Sterling overseas pay		60,000		48,000
(*j*) Ecclesiastical Establishments:				
(1) Leave and deputation salaries, etc.		20,000		16,000
(2) Sterling overseas pay		24,000		18,000
(*k*) Cantonments:				
(1) Leave and deputation salaries, etc.		80,000		96,000
Carried over		40,32,000		41,19,000

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward .		40,32,000		41,19,000
SUB-HEAD R.—ENGLAND—*contd.*				
(*n*) Sundry Administrative Services:				
(1) Pay and allowances of Officers . .		80,000		40,000
(2) Pay of other ranks .		44,000		48,000
(3) Leave and deputation salaries, etc. . .		4,000		3,000
(4) Stores for India . .		..		..
(4) Miscellaneous . .		..		..
(5) Sterling overseas pay .		..		8,000
TOTAL SUB-HEAD R. .	42,24,708	41,60,000	42,71,000	42,18,000
SUB-HEAD S.—EXCHANGE ON ENGLISH EXPENDITURE	—21,890	..	22,000	..
TOTAL EXPENDITURE—MAIN HEAD 2 . . .	6,83,06,700	6,92,78,000	6,95,12,000	7,03,49,000
RECEIPTS—				
Sub-head A—Military Training—				
(1) Contributions from Dominion Governments towards cost of training of their officers .		48,000		27,000
(2) Contributions from Local Governments towards cost of training their students at Army schools		61,000		80,000
(3) Miscellaneous . .		..		..
TOTAL SUB-HEAD A .	86,275	1,09,000	1,09,000	1,07,000
Sub-Head B—Education—				
(1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools . . .		14,000		15,600
(2) Receipts from educational institutions .		5,45,000		5,38,900
(3) Miscellaneous . .	.	6,000		5,500
TOTAL SUB-HEAD B .	5,60,203	5,65,000	5,60,000	5,60,000
Sub-Head C—Royal Indian Army Service Corps—				
(1) Credits for services rendered by Government transport to civil and other departments and individuals		4,000		3,000
(2) Miscellaneous . .		16,000		17,000
TOTAL SUB-HEAD C .	17,585	20,000	24,000	20,000

MAIN HEAD II.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*contd.*				
Sub-Head D—Remount Depôts and Breeding Operations—				
(1) Branding and covering fees		11,410		11,000
(2) Miscellaneous		13,590		13,000
TOTAL SUB-HEAD—D	26,069	25,000	21,000	24,000
Sub-Head E—Indian Army Veterinary Corps—				
(1) Contributions from Local Governments, etc., towards cost of training of civil students in Army veterinary schools				
(2) Miscellaneous		—		1,000
TOTAL SUB-HEAD E.	1,496	..	1,000	1,000
Sub-Head F—Indian Army Ordnance Corps—				
Miscellaneous	5,737	12,000	6,000	6,000
Sub-Head G—Education of Military pupils at Medical Colleges and Schools—				
Miscellaneous	183	1,000	1,000	..

ADMINISTRATIVE SERVICES—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*contd.*				
Sub-Head I—Medical Services—				
(1) Hospital stoppages from officers, etc. .				
(2) Credits for services rendered . .		3,00,000		3,00,000
(3) Miscellaneous . .				
(4) Sale proceeds of X-Ray stores in charge of military hospitals. . .				
TOTAL SUB-HEAD I .	2,77,763	3,00,000	3,00,000	3,00,000
Sub-Head J—Military Accounts Offices—				
Miscellaneous .	20,594	12,000	20,000	11,000
Sub-Head K—Ecclesiastical Establishments—				
Miscellaneous . .	50	1,000	..	..
Sub-Head L—Cantonments—				
(1) Receipts from class 'A' lands . . .		1,19,000		1,00,000
(2) Receipts from class "B" lands of military Estate offices . . .		2,35,000		2,95,000
(3) Govt. share of receipts from class "B" lands managed by Cantonment authorities . .				24,000
(4) Miscellaneous . .		47,000		30,000
(5) Receipts on account of water supplied from the M. E. S. water supply system to paying Consumers.		6,14,000		5,25,000
(6) Receipts from non-Cantonment lands under M. E. S. management .		35,000		39,000
TOTAL SUB-HEAD L .	9,67,638	10,50,000	9,73,000	10,13,000

MAIN HEAD II.—ADMINISTRATIVE SERVICES—*concld.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*contd.*				
Sub-Head M—Miscellaneous services under the Master General of Ordnance in India—				
Miscellaneous . .	237	..	..	..
Sub-Head N—Miscellaneous services under the A. G. in India—				
Miscellaneous . .	402	1,000	.	..
Sub-Head O—Miscellaneous services under the C. G. S.—				
Miscellaneous . .	948	..	..	..
Sub-Head P—Miscellaneous services under the Q. M. G. in India—				
Miscellaneous . .	178	..	..	..
Sub-Head R—England—				
(1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . .		28,000		20,000
(2) Hospital stoppages . .		4,000		4,000
(3) Miscellaneous . .		4,000		6,000
(4) Recoveries of over-payments . . .		..		..
TOTAL SUB-HEAD R—England .	69,926	36,000	74,000	30,000
Sub-Head S.—Exchange .	—362	..	..	..
TOTAL RECEIPTS—MAIN HEAD II . .	20,34,922	21,32,000	20,89,000	20,72,000

EXPLANATIONS.

MAIN HEAD 3/III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—MEDICAL STORE DEPOTS AND WORKSHOPS	28,25,556	29,95,994	—70,438	24,00,000	29,78,000	—5,78,000	27,82,000	31,00,000	—3,18,000	29,54,000	30,00,000	—46,000
B.—INDIAN ARMY SERVICE CORPS	1,84,717	852	1,83,865	1,90,000	2,000	1,88,000	1,80,000	1,000	1,79,000	1,86,000	1,000	1,85,000
C.—ORDNANCE AND CLOTHING FACTORIES	2,21,02,559	3,63,908	2,17,38,651	1,89,94,000	9,09,000	1,80,85,000	2,01,52,000	22,40,000	1,79,12,000	1,95,13,000	14,45,000	1,80,68,000
D.—GRASS FARMS	44,78,775	4,03,312	40,75,463	39,14,000	4,00,000	35,14,000	35,68,000	4,00,000	31,68,000	28,86,000	2,84,000	26,02,000
E.—DAIRY FARMS	35,90,622	30,69,498	5,21,124	34,73,000	32,20,000	2,53,000	35,50,000	32,75,000	2,75,000	41,20,000	34,51,000	6,69,000
F.—ENGLAND	39,80,921	343	39,80,578	35,21,000	...	35,21,000	45,46,000	8,000	45,38,000	33,35,000	...	33,35,000
G.—EXCHANGE	—20,627	—2	—20,625	...	...	...	24,000	...	24,000	...	...	...
	3,71,42,523	68,33,905	3,03,08,618	3,24,92,000	75,09,000	2,49,83,000	3,48,02,000	90,24,000	2,57,78,000	3,29,94,000	81,81,000	2,48,13,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	*25,21,000*	...	*25,21,000*	...	...	...	*8,36,000*	...	*8,36,000*
TOTAL MAIN HEAD 3/III	3,71,42,523	68,33,905	3,03,08,618	2,99,71,000	75,09,000	2,24,62,000	3,48,02,000	90,24,000	2,57,78,000	3,21,58,000	81,81,000	2,39,77,000

EXPLANATIONS.

Budget 1939-40 is Rs. 1·70 lakhs less than the budget 1938-39 due mainly to smaller requirements of fodder, amalgamation of certain grass farms with dairy farms and larger receipts for stores issued from factories partly counterbalanced by increased provision for medical and ordnance stores and factory reorganisation.

MAIN HEAD 3.—MANUFACTURING

Numbers, 1938-39.	Numbers, 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.				
		MINOR HEAD (a) DEPOTS PROPER—REVENUE—				
		Detailed heads—				
341	341	(1) Pay of permanent staff		3,94,550		3,82,500
199	199	(2) Pay of temporary staff		48,550		50,000
		(3) Incidental and miscellaneous expenses		25,630		28,250
		(4) Transportation		2,26,000		2,26,000
		(5) Expenditure on buildings		36,640		32,500
		(6) Materials and stores—				
		(*i*) Purchased locally		13,19,000		18,85,740
		(*ii*) Obtained from the Depôt in Burma		..		..
		(7) Customs duty		2,03,310		2,07,630
		(8) *Deduct*—Value of supplies made and services rendered to Air Forces Royal Indian Navy and Military Engineer Services		*15,000*		*15,000*
		TOTAL MINOR HEAD (a)		22,38,680		27,97,620
		MINOR HEAD (b) DEPOTS PROPER—CAPITAL—				
		Detailed heads—				
		Financed from renewals reserve fund—				
		(1) Expenditure in India on plant and machinery		..		700
		(2) Expenditure in England on plant and machinery		..		..
		(3) *Add*/*Deduct* transfers to/from renewals reserve fund		320		*400*
		TOTAL MINOR HEAD (b)		320		300
		Carried over		22,39,000		27,97,920

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. *A.—Medical Store Depots and Workshops.*—The authority at Headquarters responsible for control of expenditure under this sub-head is the Director-General, Indian Medical Service who in conjunction with the Director, Medical Services in India, and the Quartermaster General in India, is responsible to the Government of India in the Defence Department for the supply of medical and veterinary equipment and stores to the Defence Services both in peace and war time. The equipment and stores required are obtained :—

(*i*) by purchase in England through the High Commissioner for India,

(*ii*) from other Government Departments,

(*iii*) by purchase from private firms and contractors in India, and

(*iv*) by manufacture at the Medical Store Depots, Madras and Bombay.

2. For storage and supply of this equipment and stores there are four Government Medical Store Depots in India. They are located at Madras, Bombay, Lahore Cantonment and Calcutta. The Medical Store Depots, Madras and Bombay have workshops attached to them and manufacture pharmaceutical preparations on a large scale. The Medical Store Depot, Bombay stocks also dental equipment for supply to Army dentists throughout India.

3. The supply on payment of medical stores to the Local Governments and Government aided Civil institutions (both medical and veterinary) is also executed by these depots. They further undertake the repair of surgical instruments for both military and civil Government institutions. The estimated receipts to the Defence Services from this source are shown under Head III-A.

4. A certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the reserve known as "The Renewals Reserve Fund for Medical Store Depots and Workshops in India". The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant and machinery. These contributions are included in the issue price of articles supplied by the medical store depots. The balance at the credit of the reserve is carried forward from year to year, but the total balance is limited to Rs. 50,000, any excess being re-credited to the Defence budget.

The increase of Rs. 5·54 lakhs as compared with the budget 1938-39 is due to provision for reserves of medical stores.

MAIN HEAD 3.—MANUFACTURING

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40
			Rs.	Rs.	Rs.	Rs.
		Brought forward .		22,39,000		27,97,920
		SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—*contd.*				
		MINOR HEAD (c) WORK-SHOPS—REVENUE—				
		Detailed heads—				
39	39	(1) Pay of permanent staff . .		68,420		63,480
68	69	(2) Pay of temporary staff . . .		30,100		31,500
		(3) Incidental and miscellaneous expenses		1,050		1,100
		(4) Expenditure on buildings . .		3,500		4,700
		(5) *Deduct*—Receipts from sales of scrap and by-products .		*5,500*		*5,500*
		TOTAL MINOR HEAD (c) .		97,570		95,280
		Carried over .		23,36,570		28,93,200

ESTABLISHMENTS (INCLUDING STORES)--*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers 1938-39.	Numbers 1939-40.		Accounts, 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .		23,36,570		28,93,200
		SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—*concld.*				
14	14	Minor Head (*d*) WORKSHOPS—POWER CHARGES .		7,400		7,700
		TOTAL MINOR HEAD (*d*) .		7,400		7,700
		MINOR HEAD (*e*) WORKSHOPS—CAPITAL—				
		Detailed heads—				
		Financed from renewals reserve fund—				
		(1) Expenditure in India on plant and machinery .		5,100		2,400
		(2) Expenditure in England on plant and machinery . .		5,000		9,000
		(3) *Aid* or *Deduct* transfers to or from renewals reserve fund		*2,870*		*3,900*
		TOTAL MINOR HEAD (*e*) .		7,230		7,500
		MINOR HEAD (*f*) APPROPRIATION-IN-AID TO GRANT 39—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE MEDICAL STORE DEPOTS AND WORKSHOPS .		48,800		45,600
				24,00,000		29,54,00
		Deduct—Transfer from the Defence Reserve Fund .		..		*5,00,00*
		TOTAL SUB-HEAD A	28,25,556	24,00,000	27,82,000	24,54,00

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

Numbers. 1938-39.	1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—ROYAL INDIAN ARMY SERVICE CORPS.						
		MINOR HEAD (*a*)—BAKERIES. Detailed heads—				
885	885	(1) Pay of establishment		1,70,600		1,67,000
		(2) Kit and clothing allowances		5,800		5,700
		(3) Incidental and miscellaneous expenses		2,600		2,300
		TOTAL MINOR HEAD (*a*)	1,74,655	1,79,000	1,69,000	1,75,000
		MINOR HEAD (*b*)—BUTCHERIES. Detailed heads—				
28	28	(1) Pay of establishment		4,000		4,000
169	169	(2) Pay of reservists		6,500		6,500
		(3) Kit and clothing allowances		400		400
		(4) Incidental and miscellaneous expenses		100		100
		TOTAL MINOR HEAD (*b*)	10,062	11,000	11,000	11,000
		TOTAL SUB-HEAD B	1,84,717	1,90,000	1,80,000	1,86,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES.						
		MINOR HEAD (*a*).—Revenue. Detailed Heads—				
858	849	(1) Pay of permanent staff		28,62,020		28,52,240
		(2) Incidental and miscellaneous expenses		2,89,000		3,10,520
		(3) Transportation		4,80,760		6,92,220
		(4) Pay of temporary staff		49,75,500		53,59,130
		(5) Customs duty		6,74,880		4,47,150
		(6) Materials purchased locally including rupee tender purchases		66,31,840		65,41,600
		(7) Expenditure on buildings, etc., not chargeable to capital		7,54,000		7,08,450
		Carried over		1,66,68,000		1,69,11,310

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor Head (a).—Bakeries.—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

Minor Head (b).—Butcheries.—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

Head 3-C.—*Ordnance and Clothing Factories.*

1. There are eight Army factories controlled by the Director of Ordnance Factories under the Master General of the Ordnance in India. The seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were built with the object of supplying the Army's needs of guns, rifles, ammunition, clothing, and connected equipment and are organised in peace in such a way as to be ready for rapid expansion in war. The functions of each factory are given below:—

(1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell; metals for Q. F. and small arms ammunition, fuzes, etc.; also steel bars and rods, shell forgings; stampings for fuzes, etc., and of Q. F. cartridge cases.

(2) *Gun and Shell Factory, Cossipore.*—Production of guns up to 60 pdr., howitzers up to 6″ and their components; machining of shells, fuzes, primers and miscellaneous stores; also the production of anti-gas respirators.

(3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns including V. B. Guns.

(4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition, filling of shell, fuzes and primers; also the manufacture of pyrotechnics.

(5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and trailers oil cookers V. M. G. mountings, chests, boxes, axe and pick helves and numerous miscellaneous articles.

(6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various types; the leather used is tanned in this factory.

(7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton; also activated charcoal for gas-masks.

(8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are also made here, *e.g.*, badges and flags, and repairs to regimental colours are executed.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,66,68,000		1,69,11,310
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—*concld.*				
MINOR HEAD (*a*) Revenue—*contd.* Detailed Heads—*contd.*				
(8) *Deduct*—Sale proceeds of scrap and waste		*5,00,000*		*4,60,000*
(9) *Deduct*—Value of work done for the Air Forces, Royal Indian Navy and Military Engineer Services		*51,000*		*50,000*
TOTAL MINOR HEAD (*a*)		1,61,17,000		1,64,01,310
MINOR HEAD (*b*) Capital. Detailed Heads—				
Financed from new grants.				
(1) Military Engineer Services expenditure on land, works, plant, etc.		14,85,000		2,54,210
(2) Factory expenditure on land, works, plant, etc.		1,92,000		16,62,610
(3) Freight and customs duty on purchases in England		..		..
Financed from renewals reserve fund—				
(4) Military Engineer Services expenditure on land, works, plant, etc.		2,20,290		2,04,320
(5) Factory expenditure on land, works, plant, etc.		12,18,000		9,50,360
(6) Purchases in England		2,33,000		2,29,000
(7) *Deduct*—Transfer from renewals reserve fund		*4,71,290*		*1,88,810*
TOTAL MINOR HEAD (*b*)		28,77,000		31,11,690
		1,89,94,000		1,95,13,000
Deduct—Transfer from the Defence Reserve Fund		*23,95,000*		*3,36,000*
TOTAL SUB-HEAD C.	2,21,02,559	1,65,99,000	2,01,52,000	1,91,77,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head *3. C.—Ordnance and Clothing Factories*—contd.

2. The factories mentioned above are run and cost-accounted on commercial lines, *i.e.*, the cost of any store produced is arrived at by allocating to it the actual cost of labour and material used in its production *plus* an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is taken into account in the production cost. Credit for the stores supplied and services rendered by the factories to the Army is afforded in their trading accounts at priced vocabulary rates which are based generally on production costs of the factories. Cash provision is made in the factories' budget on the basis of the cash actually required to meet the standing charges and the labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The factories normally employ labour to the extent of approximately 14,000 workmen.

Head *3.C* (*b*).—*Capital.*—The amount provided under this head is utilised for the expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep the existing buildings and plant in good condition.

The provision under this head is made under the following two sub-heads:—

(*a*) *Financed from new grants.*—This grant is found from the general Defence funds and is intended—

(*i*) to finance expansion of industrial buildings or machinery due to (*a*) growth of Army requirements, and (*b*) introduction of new methods of warfare or new measures or new or additional equipment; and

(*ii*) to finance provision and expansion of residential buildings for staff and labour.

(*b*) *Financed from renewals reserve fund.*—The cost of renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use, or are discarded as obsolete, is found from the renewals reserve fund. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock and in use. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the end of any year is limited to Rs. 15 lakhs; any excess is credited to the Defence Budget. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

The increase of Rs. 5·19 lakhs as compared with the budget 1938-39 is due mainly to provision for increase in demands and to re-organisation.

MAIN HEAD 3.—MANUFACTURING

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
SUB-HEAD		D.—GRASS FARMS.	Rs.	Rs.	Rs.	Rs.
		MINOR HEAD (*a*) Revenue.				
		Detailed heads—				
269	52	(1) Pay of Administrative staff		2,60,350		1,67,210
	166	(2) Pay of permanent staff		3,80,000		2,87,000
		(3) Pay of temporary staff		70,000		50,000
		(4) Kit, clothing and food allowances		14,000		12,000
		(5) Incidental and miscellaneous expenses		3,30,000		1,60,000
		(6) Transportation		2,95,000		1,57,000
		(7) General standing charges		2,10,000		1,57,000
		(8) Production charges		12,70,000		6,75,000
		(9) Purchase of fodder		9,70,650		11,07,410
		(10) Customs duty		200		200
		(11) *Deduct*—Receipts from sale of fodder to A.F., M.E.S., etc.		*200*		*200*
		(12) *Deduct*—Receipts from sale of condemned buildings, materials, cast animals, etc.		*7,000*		*5,000*
		TOTAL MINOR HEAD (*a*)		37,93,000		27,67,620
		MINOR HEAD (*b*) Capital.				
		Detailed heads—				
		Financed from new grants.				
		(1) Expenditure in India on land, etc.				5,000
		(2) Expenditure in England on land, etc.				..
		Financed from renewals reserve fund.				
		(3) Expenditure in India on land, machinery, etc.		2,25,900		84,400
		(4) Expenditure in England on land, machinery, etc.		47,000		..
		(5) *Deduct/Add* Transfer from/to renewals reserve fund		*1,51,900*		28,980
		TOTAL MINOR HEAD (*b*)		1,21,000		1,18,380
		TOTAL SUB-HEAD D	44,78,775	39,14,000	35,68,000	28,86,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. D. Grass Farms.—There are 25 Grass Farms with 14 depots grouped into 4 Circles *i.e.* No. 1 Circle with Headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Military Districts, No. 2 Circle with Headquarters at Lahore Cantonment comprising Rawalpindi and Lahore Military Districts, No. 3 Circle with Headquarters at Meerut comprising Lucknow, Meerut and P. & A. Military Districts and Delhi Independent Brigade Area, No. 4 Circle with Headquarters at Quetta comprising Baluchistan Military District, Zhob Independent Brigade Area and Sind Independent Brigade Area, No. 5 Circle with Headquarters at Poona comprising Deccan, Bombay and Madras Military Districts and Poona Independent Brigade Area, all under the control of the Director of Farms and under the higher administration of the Quartermaster General.

Under the reorganisation contemplated Farms now located in No. 2 Circle at Lahore Cantonment will be amalgamated with Dairy Farm circle at the same station.

2. The policy is (*i*) to maintain stocks of fodder required for issue to the Army other than (*a*) to a Remount Depot located at a station where the Military Farms Department do not function (*b*) at stations at and in front of all railheads where no production farm of the Military Farms Department exists, (*ii*) to maintain baled fodder for war reserves according to sanctioned complements and (*iii*) to accumulate gradually in good years when fodder is cheap and abundant, a reserve of hay upto the limit approved by Government.

3. Total actual requirements for the Army for 1937-38 were 1,50,829 tons. Fodder is obtained partly by production and partly by purchase. During 1937-38 the quantities actually dealt with were 1,51,958 tons (including purchases by the Royal Indian Army Service Corps); of this 89,839 tons were produced at a cost of Rs. 29·84 per ton and 62,119 tons were purchased at Rs. 33·00 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

4. Fodder is issued both dry and green. Dry fodder comprises chiefly hay and white bhoosa. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, barseem gram, sugarcane and monsoon crops (juar and maize).

5. Fodder is classified as "Working stocks", "Farms reserves" and "Mobilization reserves".

The decrease of Rs. 10·28 lakhs as compared with the budget 1938-39 is due to decrease in requirements of fodder as a result of mechanisation and to the amalgamation of certain grass farms with dairy farms.

MAIN HEAD 3.—MANUFACTURING

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD E.—DAIRY FARMS.				
		MINOR HEAD—(*a*) Revenue. Detailed heads—				
313	51	(1) Pay of Administrative staff.		1,24,700		1,70,000
	306	(2) Pay of permanent staff . . .		3,60,000		4,40,000
		(3) Pay of temporary staff . . .		4,10,000		5,41,000
		(4) Incidental and miscellaneous expenses. .		2,20,000		2,78,000
		(5) Transportation. .		2,31,000		2,89,000
		(6) General standing charges . . .		2,11,000		2,41,000
		(7) Production charges .		13,33,000		15,73,000
		(8) Purchase of dairy produce . . .		1,40,000		1,40,000
		(9) Customs duty . .		14,100		16,740
		(10) *Deduct*—Receipts from sale of dairy produce to A. F., M. E. S., etc. . .		*100*		*100*
		(11) *Deduct*—Receipts from condemned buildings, materials, castings, etc.		*18,000*		*25,000*
		TOTAL MINOR HEAD (*a*).		30,25,700		36,63,640
		MINOR HEAD (*b*) Capital— Detailed heads—				
		Financed from new grants. (1) Expenditure in India on land, etc. . .		1,12,300		78,000
		(2) Expenditure in England on land, etc. . .		..		..
		Financed from renewals reserve fund. (3) Expenditure in India on land, machinery, etc. . . .		3,11,200		3,54,900
		(4) Expenditure in England on land, machinery, etc.		21,000		27,000
		(5) *Add* / *Deduct*—Transfer *to* / *from* renewals reserve fund . . .		2,800		*3,540*
		TOTAL MINOR HEAD (*b*).		4,47,300		4,56,360
		TOTAL SUB-HEAD E. .	35,90,622	34,73,000	35,50,000	41,20,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. E. Dairy Farms.—There are 31 main dairies, 5 Young Stock Farms and 26 Depots grouped into 3 Circles, *i.e.*, Frontier circle with headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Military Districts, Northern Circle with headquarters at Lahore Cantonment comprising Rawalpindi, Lahore, Baluchistan Military Districts and Zhob Independent Brigade Area and Southern Circle with headquarters at Jubbulpore comprising Meerut, Mhow, Deccan, Bombay, Lucknow and Madras Military Districts, Poona Independent Brigade Area and Delhi Independent Brigade Area, all under the control of the Director of Farms and under the higher administration of the Quatermaster General.

2. The Military Dairy Farms are worked as quasi-commercial concerns.

3. The policy of the Dairies is to provide a safe and reliable supply of pure milk, butter and cream to hospitals and the issue thereof on payment to officers, troops and their families, messes and institutions at reasonable rates without loss to Government.

4. The quantities of milk sold during 1937-38 were 9,746 tons at an average sale rate of Re. 0-1-8·3 per lb. and 464 tons of butter at an average sale rate of Re. 0-15-9 per lb. These quantities represent in the case of milk 27 per cent to Government hospitals and institutions and 73 per cent to other customers and in the case of butter 13 per cent to Government hospitals and institutions and 87 per cent to others (officers, troops, and families, messes and institutions).

The increase of Rs. 6·47 lakhs as compared with the budget 1938-39 is due to the amalgamation of certain grass farms with dairy farms.

MAIN HEAD 3.—MANUFACTURING

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—ENGLAND.				
(a) Medical Store Depots and Workshops—				
(1) Pay and miscellaneous expenditure		24,000		24,000
(2) Leave and deputation salaries etc.		8,000		..
(3) Sterling overseas pay		5,000		5,000
(4) Stores for India		9,92,000		10,06,000
(b) Ordnance and Clothing Factories—				
(1) Pay and miscellaneous expenditure		24,000		24,000
(2) Leave and deputation salaries etc.		2,70,000		2,42,000
(3) Final pay and travelling expenses		9,000		9,000
(4) Miscellaneous expenditure		6,000		6,000
(5) Sterling overseas pay		1,34,000		1,48,000
(6) Passage to India		8,000		11,000
(7) Stores for India		19,64,000		17,85,000
(d) Grass Farms—				
(1) Pay and miscellaneous expenditure		40,000		40,000
(2) Stores for India		1,000		..
(e) Dairy Farms—				
(1) Pay and Miscellaneous expenditure		..		..
(2) Leave and deputation salaries etc.		24,000		17,000
(3) Sterling overseas pay		9,000		12,000
(4) Stores for India		3,000		6,000
		35,21,000		33,35,000
Deduct—Transfer from the Defence Reserve Fund		*1,26,000*		..
TOTAL SUB-HEAD F.—ENGLAND	39,80,921	33,95,000	45,46,000	33,35,000
SUB-HEAD G.—EXCHANGE	—20,627	..	[24,000	..
TOTAL EXPENDITURE—MAIN HEAD 3	3,71,42,523	2,99,71,000	3,48,02,000	3,21,58,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING

RECEIPTS.	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
INDIA.				
SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—				
(1) Proceeds from sale of surplus and obsolete stores .		5,800		10,000
(2) Value of supplies made and services rendered to Local Governments and non-military institutions, by depots proper . .		29,56,900		29,77,000
(3) Value of supplies made and services rendered to Local and foreign Governments and non-military institutions, by workshops. .		13,300		12,000
(4) Transfer of surplus from renewals reserve fund . .		..		..
(5) Miscellaneous .		2,000		1,000
TOTAL SUB-HEAD A .	29,95,994	29,78,000	31,00,000	30,00,000
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—				
Miscellaneous . .		2,000		1,000
TOTAL SUB-HEAD B .	852	2,000	1,000	1,000
SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—				
(1) Proceeds from sale of surplus and obsolete stores . . .		1,50,000		1,00,000
(2) Value of work done for non-military departments and private bodies and value of stores iseued to the Burma Government.		5,43,000		10,75,000
(3) Transfer of surplus from renewals reserve fund . .		..		..
(4) Miscellaneous .		2,16,000		2,70,000
TOTAL SUB-HEAD C .	3,63,908	9,09,000	22,40,000	14,45,000

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—*concld.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised, Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*concld.*				
INDIA—*concld.*				
SUB-HEAD D.—GRASS FARMS—				
(1) Proceeds from sale of fodder . . .		70,000		49,500
(2) Proceeds from sale of vegetables . .		..		500
(3) Miscellaneous .		1,30,000		50,000
		2,00,000		1,00,000
(4) Okara Farm gross receipts . . .		6,10,000		6,00,000
(5) *Deduct*—Okara Farm gross expenditure .		*4,10,000*		*4,16,000*
(6) Net receipts from Okara Farm . . .		2,00,000		1,84,000
TOTAL SUB-HEAD D .	4,03,312	4,00,000	4,00,000	2,84,000
SUB-HEAD E.—DAIRY FARMS—				
(1) Proceeds from sales of dairy produce . .		30,20,000		31,50,000
(2) Proceeds from sale of grain and fodder .		1,30,000		2,00,000
(3) Miscellaneous . .		70,000		1,00,000
(4) Proceeds from sale of vegetables . .		..		1,000
TOTAL SUB-HEAD E .	30,69,498	32,20,000	32,75,000	34,51,000
SUB-HEAD F.—ENGLAND .	343	..	8,000	..
SUB-HEAD G.—EXCHANGE .	—2	..	..	..
TOTAL RECEIPTS—MAIN HEAD III .	68,33,905	75,09,000	90,24,000	81,81,000

MAIN HEAD 4-IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.

SUMMARY OF ESTIMATES.

Sub Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—ARMY HEADQUARTERS	82,68,619	...	82,68,619	84,41,000	...	84,41,000	85,46,000	...	85,46,000	86,38,000	...	86,38,000
B.—STAFF OF COMMANDS	31,51,261	...	31,51,261	33,09,000	...	33,09,000	29,50,000	...	29,50,000	26,70,000	...	26,70,000
C.—STAFF OF DISTRICTS AND BRIGADES	81,05,980	...	81,05,980	83,17,000	...	83,17,000	83,00,000	...	83,00,000	86,41,000	...	86,41,000
MISCELLANEOUS RECEIPTS	...	59,503	—59,503	...	65,000	—65,000	...	1,00,000	—1,00,000	...	65,000	—65,000
D.—ENGLAND	10,13,220	774	10,12,446	9,92,000	1,000	9,91,000	11,01,000	8,000	10,93,000	10,30,000	1,000	10,29,000
F.—EXCHANGE	—5,250	—4	—5,246	..	...	...	6,000	...	6,000	...	...	...
	2,05,33,830	60,273	2,04,73,557	2,10,59,000	66,000	2,09,93,000	2,09,03,000	1,08,000	2,07,95,000	2,09,79,000	66,000	2,09,13,000
Deduct—Transfer from the Defence Reserve Fund.	...	...	...	*51,000*	...	*51,000*	...	...	...	*17,000*	...	*17,000*
MAIN HEAD 4-IV	2,05,33,830	60,273	2,04,73,557	2,10,08,000	66,000	2,09,42,000	2,09,03,000	1,08,000	2,07,95,000	2,09,62,000	66,000	2,08,96,000

MAIN HEAD 4.—ARMY HEADQUARTERS

EXPLANATIONS.

Definition and Composition of "The Staff".—The staff is the establishment of officers employed at the headquarters of each higher military formation to assist the commander in carrying out his duties of command and administration.

2. The staff of the Commander-in-Chief in India is known as the Army Headquarters Staff.

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for a tour of regimental duty, in order that he may keep in touch with regimental work. Moreover, no staff officer is trained solely for duty with one of the branches of the staff: it is important that officers of each branch should be acquainted with the working of other branches, in order that they may know what assistance they can give and receive, and in order also to ensure the proper allocation of responsibility and to avoid overlapping of work. To obtain this result, arrangements are made for the periodical exchange of staff officers between the different branches of the staff.

4. *Organisation and the functions of the several branches.*—The staff at Army Headquarters is organized in four principal branches:—

(*a*) The General Staff Branch.

(*b*) The Adjutant General's Branch.

(*c*) The Quartermaster-General's Branch.

(*d*) The Master General of Ordnance Branch.

5. *The General Staff Branch.*—The General Staff Branch deals with military policy, with plans of operations for the defence of India, with the organization and distribution of the army for internal security and external use in accordance with the policy of Government, with the collection and distribution of intelligence, with the supervision of the training of the army, with the use of the military forces in war, with war regulations, with the education of officers and other ranks, and with the inter-communication services.

6. *The Adjutant General's Branch.*—The Adjutant-General's Branch deals with all matters appertaining to the raising, organizing, and maintenance of the military forces, the peace distribution of the army, discipline, martial, military and international law, medical and sanitary measures relating to the troops, personal and ceremonial matters, prisoners of war, pay and pension questions, recruiting, mobilization and demobilization.

7. *The Quartermaster-General's Branch.*—The Quartermaster-General's Branch is concerned with the maintenance and issue of supplies, *i.e.*, foodstuffs, forage, fuel, and animals and reserves of these articles with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, military works, with the remount and veterinary services, the farms department and with garrison and regimental institutes. Since the Great War the responsibilities of the Quartermaster-General's Branch have increased to a very great extent. This is attributable specifically to the creation of new services such as Mechanical Transport units and to the fundamental change of policy by which, since the war, Indian troops are fed and mounted directly by Government, instead of under regimental arrangements.

8. *The Master-General of the Ordnance Branch.*—The branch consists of four Directorates with duties that are interdependent. These are—

(i) Ordnance Factories.

(ii) Armaments and Mechanisation.

(iii) Ordnance Services.

(iv) Contracts.

(i) The Directorate of Ordnance Factories administers the army factories in India and assists the development of manufacture in India by private manufacturers.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Director of Armaments and Mechanisation deals with design, research experiment, patterns, and scales of all equipment of the Army including mechanically propelled vehicles and inspection of the same with the exception of clothing, footgear and general stores (dealt with by Director of Ordnance Services).

He also deals with the provision and the maintenance of mechanical transport.

(iii) The Director of Ordnance Services controls the Arsenals and Depots and the Indian Army Ordnance Corps and is responsible for the provision of all equipment (except Mechanical Transport) and clothing for the Army. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil, petrol, paints varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete and unserviceable stores, machinery, etc., pertaining to the Army in India, Air Forces and Royal Indian Navy. In matters relating to the purchase of foodstuffs and other Indian Army Service Corps stores, this Directorate is now responsible to the Quartermaster General in India. Policy questions concerning the branch with particular reference to mobilisation and war, calculation of war maintenance reserves, and co-ordination of resources in peace to meet war requirements are dealt with by a section working directly under the Master General of the Ordnance.

9. The Military Secretary deals with the appointment, promotion and retirement of officers holding the King's Commission and the selection of officers for staff appointments.

10. In addition to the above, the Army Headquarters staff includes certain advisers, *viz.*:—the Major General, Cavalry, the Major General, Royal Artillery, the Signal Officer-in-Chief and the Lieut.-Colonel, Royal Tank Corps. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch. For Engineer matters, the Engineer-in-Chief (provided for under Main Head 8—Military Engineer Services) is the technical adviser.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the duties are allocated similarly. There are of course certain differences, *e g.*, the lower the formation, the fewer in number are the appointments and the lower is their grading ; there is no Master-General of the Ordnance Branch in lower formations, ordnance matters being dealt with by the Quartermaster-General's Branch ; the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

12. Provision is made under this head for the chargers of commanders and their staffs including their personal staffs.

The decrease of Rs. ·80 lakh as compared with budget 1938-39 is due mainly to the reorganisation of the Western Command partly counterbalanced by increase due to the transfer to Army Headquarters of certain staff in connection with the mechanical transport maintenance and repairs.

STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

	Army Headquarters.								
	Commander-in-Chief and Staff.	Staff of H. E. the Viceroy.	Military Secretary's Branch.	General Staff Branch.	Adjutant General's Branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Central Revision Section.
Commanders.								
Commander-in-Chief	1	..	..	..	..	..	..	..
General Officers Commanding-in-Chief	..	..	..	..	..	..	..	..
District Commanders	..	..	..	..	..	..	..	..
Brigade Commanders	..	..	..	..	..	..	..	..
Staff and attached to Staff.								
Generals or Lieut.-Generals	..	..	..	1	1	1	1	..
Major Generals	..	..	1	3	1	1	1	..
Brigadiers	..	..	..	4	1	..	1	..
Staff officers (1st grade)	..	..	1	6	4	1	4	..
Staff officers (2nd grade)	1	..	2	17	5	6	5	..
Staff officers (3rd grade)	..	..	1	16	6	4	..	..
Other officers	..	..	..	1 (3)(c)	..	1(f)	..	..
Services.								
Directors—Major Generals	..	..	..	..	1	1	..	..
Directors—Brigadiers	..	..	..	..	..	2	1	..
Other Directors	..	..	..	..	..	1	2	..
Deputy Directors	..	..	..	..	4	4(g)	1	..
Assistant Directors	..	..	..	..	1	2	8	..
Deputy Assistant Directors	..	..	..	..	2	2	5	..
Staff Captains	..	..	..	..	..	1	2	..
Inspectors	..	..	..	..	..	1(h)	..	..
Other officers	..	..	..	..	2(d)	..	10(k)	..
Special appointments.								
Assistant Military Secretaries	..	..	..	..	..	..	..	..
Deputy Assistant Military Secretary	..	..	..	..	..	..	..	..
Aides-de-Camp	4	8	..	1	..	..	..	..
Judge Advocate General	..	..	..	..	1	..	..	..
Deputy Judge Advocate General	..	..	..	..	1	..	..	..
Assistant Judge Advocate Generals	..	..	..	..	1	..	..	..
Deputy Assistant Judge Advocate Generals	..	..	..	..	1	..	..	..
Station Staff officers, 1st Class	..	..	..	..	..	..	..	..
Station Staff officers, 2nd & 3rd Class	..	..	..	..	..	..	..	..
Officer Supervisors	..	..	2	5	7(e)	5	8	..
Departmental officers, I. A. C. C.	..	..	..	..	..	..	..	..
Other officers	2(a)	1(b)	..	..	..	1(i)	..	2(l)
TOTAL	8	9	7	54 (3)	39	34	49	2
Superintendents	..	..	3	6	12	7	19	1
Clerks—								
1st division	..	..	8	30	35	28	60	1
2nd division	1	..	10	12	46	28	83	4
Indian Army Corps of Clerks (British Wing)	2	..	6	21	11	5	3	..
3rd division (including Indian Army Corps of Clerks—Indian Wing)	..	..	18	30	51	42	120	6
Technical	..	..	..	8	1	11	17	..
Special appointments	..	..	..	2	..	..	5	..
Temporary establishment	..	..	3	..	3	8(j)	..	..
Draughtsman	..	..	..	..	..	..	1	..
Translators	..	..	..	6	..	..	..	..
Office servants	4	..	19	77	96	64	98	3
Security staff	..	..	..	15	..	..	..	..
Superintendent, H. E. the C.-in-C.'s Household	1	..	..	..	..	..	..	..
"Fauji Akhbar" clerical establishment	..	..	..	14	..	..	..	..
Wireless operators	..	..	..	6	..	..	..	..
Assistant and Sub-Assistant Surgeons	..	..	..	..	2	..	..	..
TOTAL	8	..	67	227	257	193	406	15

FOR WHOM PROVISION IS MADE UNDER HEAD 4.

Total.	Commands.	Districts and Brigades.	Total.	Remarks.
1	..	..	1	(*a*) 1 Surgeon and 1 Personal Assistant.
..	3	..	3	(*b*) Military Secretary to H. E. the Viceroy
..	..	12	12	(*c*) 1 Instructor in Gunnery, 1 Cipher officer and 2 Interpretor officers.
..	..	35	35	
4	..	..	4	(*d*) Chief Principal Matron and 1 additional medical officer for Army Headquarters.
7	3	..	10	(*e*) Includes 2 Deputy Assistant Directors (Civilians).
6	6	..	12	(*f*) Railway concentration officer (Civilian).
16	6	16	38	(*g*) Includes 1 Brigadier.
36	17	69	122	(*h*) Held by a Brigadier.
27	6	57	90	(*i*) Inspector of Catering.
2(3)	1(*m*)	..	3(3)	(*j*) Includes 3 employed during Delhi season only.
2	..	..	2	(*k*) 8 Technical officers, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser.
3	..	..	3	(*l*) 1 Revision officer 1 D. A. A. G. (Revision).
3	..	..	3	(*m*) Commander, Royal Tank Corps.
9	8(*n*)	..	17	(*n*) Includes 3 Major-Generals.
11	14	26	51	(*o*) Remount officers.
9	5	59	73	(*p*) 12 Military Intelligence officers and 3 Station Commanders.
3	2	8	13	
1	..	..	1	
12	3(*o*)	1(*o*)	16	
..	3	..	3	
..	..	1	1	
13	6	(12)	9(12)	
1	..	..	1	
1	2	..	3	
1	2	..	3	
1	4	..	5	
..	..	17	17	
..	..	(38	(38)	
27	..	..	27	
..	4	11	15	
6	..	12(3)(*p*)	18(3)	
202	95	324	621	
(3)		(53)	(56)	
48				
162				
184				
48				
267				
37				
7				
14				
1				
5				
361				
15				
1				
14				
6				
2				
1,173	182	778	2,201	
	(16)	(59)	(80)	

NOTE.—Numbers shown within brackets relate to officers and others who are un-seconded from their regiments.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers. 1938-39.	1939-40.		Account, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—ARMY HEADQUARTERS.				
		MINOR HEAD (a)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.				
		Detailed heads—				
1	1	(1) Pay of Commander-in-Chief		1,01,160		1,01,120
7	7	(2) Pay of other officers		89,180		94,740
8	8	(3) Pay of establishment		18,200		17,560
		(4) Tour expenses of Commander-in-Chief		1,50,000		1,50,000
		(5) Miscellaneous allowances and expenses		13,460		13,580
		(6) Grant for expenditure to be sanctioned by the Commander-in Chief under his financial powers		50,000		50,000
		TOTAL MINOR HEAD (a)	3,67,342	4,22,000	3,84,000	4,27,000
		MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.				
		Detailed heads—				
9	9	(1) Pay of officers		1,04,000		1,00,000
		TOTAL MINOR HEAD (b)	1,02,531	1,04,000	87,000	1,00,000
		Carried over	4,69,873	5,26,000	4,71,000	5,27,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD 4.—ARMY HEADQUARTERS

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		Brought forward .	4,69,873	5,26,000	4,71,000	5,27,000
		SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*				
		MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.				
		Detailed heads—				
7	7	(1) Pay of officers . .		1,32,000		1,36,000
67	67	(2) Pay of establishment .		1,41,000		1,41,000
		(3) Miscellaneous allowances and expenses .		25,000		25,000
		TOTAL MINOR HEAD (c) .	2,71,205	2,98,000	2,98,000	3,02,000
		MINOR HEAD (d)—GENERAL STAFF BRANCH.				
		Detailed heads—				
52	54	(1) Pay of officers .		9,90,550		10,26,000
215	213	(2) Pay of establishment		3,89,540		3,96,100
		(3) Tour expenses of the Chief of the General Staff		15,000		15,000
		(4) Miscellaneous allowances and expenses .		1,65,000		1,76,400
14	14	(5) "Fauji Akhbar" establishments and other charges . . .		93,910		93,500
		TOTAL MINOR HEAD (d)	16,58,025	16,54,000	16,39,000	17,07,000
		MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.				
		Detailed heads—				
23	23	(1) Pay of officers of the Adjutant General's branch proper .		4,44,340		4,47,000
11	11	(2) Pay of officers of Medical Directorate		2,50,000		2,60,000
5	5	(3) Pay of officers of the Judge Advocate General's branch .		96,000		96,000
		Carried over .	23,99,103	7,90,340 24,78,000	24,08,000	8,03,000 25,36,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		Brought forward	23,99,103	24,78,000	24,08,000	25,36,000
				7,90,340		8,03,000
		SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*				
		MINOR HEAD (*e*)—ADJUTANT-GENERAL'S BRANCH—*concld.*				
		Detailed heads—*contd.*				
164	164	(4) Pay of establishment of the Adjutant General's branch proper		3,14,130		3,14,980
78	78	(5) Pay of establishment of Medical Directorate		1,78,000		1,76,000
15	15	(6) Pay of establishment of the Judge Advocate General's Branch.		24,000		24,000
				5,16,130		5,14,980
		(7) Miscellaneous allowances and expenses of the Adjutant General's branch proper		59,360		50,200
		(8) Miscellaneous allowances and expenses of Medical Directorate.		28,750		28,400
		(9) Miscellaneous allowances and expenses of the Judge Advocate General's branch		4,250		4,250
		Deduct—Charges for Auxiliary and Territorial Forces		*23,830*		*23,830*
		TOTAL MINOR HEAD (*e*)	12,61,966	13,75,000	14,00,000	13,77,000
		MINOR HEAD (*f*) QUARTERMASTER-GENERAL'S BRANCH.				
		Detailed heads—				
36	34	(1) Pay of officers		7,73,000		7,17,000
189	193	(2) Pay of establishment		3,73,000		3,99,000
		(3) Miscellaneous allowances and expenses		80,000		80,000
		TOTAL MINOR HEAD (*f*).	12,34,301	12,26,000	12,75,000	11,96,000
		Carried over	48,95,370	50,79,000	50,83,000	51,09,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD 4.—ARMY HEADQUARTERS.

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	48,95,370	50,79,000	50,83,000	51,09,000
SUB-HEAD A.—ARMY HEADQUARTERS—*contd.*						
MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH.						
		Detailed heads—				
26	36	(1) Pay of officers of the Master General of Ordnance branch proper		5,38,460		7,55,600
6	7	(2) Pay of officers of Contracts Directorate .		1,26,000		1,28,000
6	6	(3) Pay of officers of the Assistant Director of Ordnance Services (Provision) .		98,000		98,000
				7,62,460		9,81,600
233	221	(4) Pay of establishment of the Master General of Ordnance branch proper . . .		5,42,620		5,77,400
105	106	(5) Pay of establishment of Contracts Directorate		2,04,060		2,07,000
79	79	(6) Pay of establishment of the Assistant Director of Ordnance Services (Provision)		1,56,000		1,57,000
				9,02,680		9,41,400
				16,65,140		19,23,000
		Carried over .	48,95,370	50,79,000	50,83,000	51,09,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head g)—Master General of the Ordnance Branch—

The increase of Rs. 2·58 lakhs as compared with budget 1938-39 is due mainly to the transfer to this Branch of certain staff in connection with mechanical transport maintenance and repairs.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	48,95,370	50,79,000	50,83,000	51,09,000
				16,65,140		19,23,000
		SUB-HEAD A.—ARMY HEADQUARTERS—*concld.*				
		MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH—*contd.*				
		Detailed heads—*concld.*				
		(7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper		63,860		70,000
		(8) Miscellaneous allowances and expenses of Contracts Directorate . . .		45,000		40,000
		(9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision)		21,000		20,000
		TOTAL MINOR HEAD (*g*).	16,91,656	17,95,000	18,00,000	20,53,000
		MINOR HEAD (*h*)—CENTRAL REVISION SECTION.				
		Detailed heads—				
2	2	(1) Pay of officers .		40,060		33,980
15	15	(2) Pay of establishment .		28,940		27,020
		(3) Miscellaneous allowances and expenses . .		5,000		5,000
		TOTAL MINOR HEAD (*h*) .	72,660	74,000	70,000	66,000
		MINOR HEAD (*i*)—REGULATIONS AND FORMS.				
		Detailed heads—				
		(1) Pay of establishment		8,120		7,830
		(2) Miscellaneous . .		1,880		2,170
		(3) Printing and Stationery. . . .		14,00,000		14,00,000
		TOTAL MINOR HEAD (*i*).	15,29,549	14,10,000	15,10,000	14,10,000
		Minor Head (*j*)—Principal Supply Officers' Committee, India.				
		Detailed heads—				
3		*(1) Pay of officers* .		55,000		
14		*(2) Pay of establishment* .		23,000		
		(3) Miscellaneous allowances and expenses .		5,000		
		Total Minor Head (j) .	79,384	83,000	83,000	..
		Deduct Transfers from the Defence Reserve Fund	82,68,619 ..	84,41,000 ..	85,46,000 ..	86,38,000 *17,000*
		TOTAL SUB-HEAD A.	82,68,619	84,41,000	85,46,000	86,21,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Expenditure on the Principal Supply Officers, Committee (India) has been transferred to Civil estimates from 1939-40.

MAIN HEAD 4.—ARMY HEADQUARTERS,

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD B.—STAFF OF COMMANDS.				
		Detailed heads—				
119	95	(1) Pay of officers .		25,55,000		20,53,470
227 (25)	182 (16)	(2) Pay of establishment		4,88,130		4,10,000
		(3) Pay of menials .		27,600		17,830
		(4) Kit and clothing allowances . .		6,500		5,500
		(5) Miscellaneous allowances and expenses .		1,21,000		1,03,000
		(6) Grant for unforeseen expenditure . .		1,57,500		1,27,500
		Deduct—Charges for Auxiliary and Territorial Forces .		*46,730*		*47,300*
		TOTAL SUB-HEAD B.	31,51,261	33,09,000	29,50,000	26,70,000
		SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES.				
		Detailed heads—				
312 (55)	324 (53)	(1) Pay of officers .		62,45,720		64,03,110
773 (55)	778 (59)	(2) Pay of establishment .		15,91,450		17,31,380
		(3) Pay of menials .		66,060		71,270
		(4) Kit and clothing allowances . .		21,210		23,000
		(5) Miscellaneous allowances and expenses		3,86,740		4,00,060
		(6) Grant for unforeseen expenditure .		1,08,500		1,38,500
		Deduct—Charges for Auxiliary and Territorial Forces .		*57,440*		*55,450*
		Deduct—Amount recovered from the Government of Bengal on account of pay and allowances of military intelligence officers in Bengal.		*45,240*		*70,870*
			81,05,980	83,17,000	83,00,000	86,41,000
		Deduct—Transfer from the Defence Reserve Fund. . . .	..	*51,000*	..	..
		TOTAL SUB-HEAD C . .	81,05,980	82,66,000	83,00,000	86,41,000

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head B.—Staff of Commands—

The decrease of Rs. 6·39 lakhs as compared with budget 1938-39 is due mainly to the reorganisation of the Western Command.

Sub-Head C.—Staff of Districts and Brigades—

The increase of Rs. 3·24 lakhs as compared with budget 1938-39 is due mainly to the creation of the Western (Independent) District on the abolition of the Western Command.

MAIN HEAD 4/IV.—ARMY HEADQUARTERS,

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD D.—ENGLAND:				
		(a) Army Headquarters—				
		(1) Pay and allowances of officers .		1,60,000		1,80,000
		(2) Pay and allowances of other ranks: .		28,000		28,000
		(3) Leave and deputation salaries, etc. .		80,000		86,000
		(b) Staff of Commands—				
		(1) Pay and allowances of officers .		1,20,000		1,20,000
		(2) Pay and allowances of other ranks .		44,000		44,000
		(c) Staff of Districts and Brigades—				
		(1) Pay and allowances of officers .		3,40,000		3,40,000
		(2) Pay and allowances of other ranks .		1,20,000		1,20,000
		(d) Sterling overseas pay (e) Indian Orderlies to H. M. the King . (f) Miscellaneous .		1,00,000		1,12,000
		TOTAL SUB-HEAD D.—ENGLAND . . .	10,13,220	9,92,000	11,01,000	10,30,000
		SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE .	—5,250	..	6,000	..
		TOTAL EXPENDITURE—MAIN HEAD 4	2,05,33,830	2,10,08,000	2,09,03,000	2,09,62,000
		Receipts—				
		SUB-HEAD A.—INDIA—				
		Miscellaneous . .	59,503	65,000	1,00,000	65,000
		SUB-HEAD B.—England: Staff-miscellaneous. . .	774	1,000	8,000	1,000
		SUB-HEAD C.—Exchange . . .	—4	..	..	..
		TOTAL RECEIPTS—MAIN HEAD IV . . .	60,273	66,000	1,08,000	66,000

STAFF OF COMMANDS, ETC.—*concld.*

MAIN HEAD 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., AIR FORCES AND R. I. N.).

SUMMARY OF ESTIMATE.

Sub-Head	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—ROYAL INDIAN ARMY SERVICE CORPS	2,57,26,293	24,33,655	2,32,92,638	2,12,84,000	22,50 000	1,90,34,000	1,95,65,000	24,38,000	1,71,27,000	2,24,73,000	24,86,000	1,99,87,000
B.—ANIMALS (REMOUNTS) . .	15,32,457	3,05,892	12,26,565	11,64,000	3,00,000	8,64,000	6,10,000	3,00,000	3,10,000	6,63,000	2,64,000	3,99,000
C.—INDIAN ARMY ORDNANCE CORPS	1,41,69,857	93,39,702	48,30,155	1,57,94,000	92,23,000	65,71,000	1,27,99,000	86,40,000	41,59,000	1,15,68,000	87,47,000	28,21,000
D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTT.	23,028	297	22,731	31,000	1,000	30,000	35,000	3,000	32,000	34,000	1,000	33,000
E.—ENGLAND .	1,00,71,224	2,19,282	98,51,942	1,08,39,000	1,06,000	1,07,33,000	86,52,000	3,76,000	82,76,000	3,22,07,000	1,46,000	3,20,61,000
F.—EXCHANGE .	—52,182	—1,137	—51,045	...	...	...	45,000	2,000	43,000	...	...	...
	5,14,70,677	1,22,97,691	3,91,72,986	4,91,12,000	1,18,80,000	3,72,32,000	4,17,06,000	1,17,59,000	2,99,47,000	6,69,45,000	1,16,44,000	5,53,01,000
Deduct—Transfer from the Defence Reserve Fund . . .	...	...	...	*65,07,000*	...	*65,07,000*	...	...	...	*42,02,000*	...	*42,02,000*
TOTAL HEAD 5/V.	5,14,70,677	1,22,97,691	3,91,72,986	4,26,05,000	1,18,80,000	3,07,25,000	4,17,06,000	1,17,59,000	2,99,47,000	6,27,43,000	1,16,44,000	5,10,99,000

EXPLANATIONS.

The value of stock on 31st March 1938 of the following categories of stores was as given below :—

Clothing :—	Rs.
Uniforms	30,58,160
Boots, etc.	20,75,574
Necessaries	29,44,230
Cloth and other materials	1,58,975
Head dresses	4,84,086
Miscellaneous	51,09,538
Minor items	1,38,306
Total clothing	1,39,68,869
Provisions	45,22,529
Grain and salt for animals	5,61,886
Fuel and light	98,548
Petrol and lubricants	5,66,020

2. In addition to the provision made for the purchase of stores, equipment and animals under head 5, provision has been made under head 3 for the purchase of stores, equipment and animals required by manufacturing establishments. The total provision made is indicated below :—

Stores, equipment and animals required for—	Budget Head.	Provision for expenditure. 1938-39. In India (including customs duty on imported stores and value of such stores debitable to Remittance Account).	1938-39. In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores).	1939-40. In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts).	1939-40. In England (at 1s. 6d. to the rupee including sea-freight packing, etc., for imported stores).
		Rs.	Rs.	Rs.	Rs.
Medical stores depots and workshops	Head 3-A	15,27,310	9,92,000	21,05,470	10,06,000
Ordnance and clothing factories	Head 3-C	89,50,000	19,64,000	98,30,720	17,85,000
Grass farms	Head 3-D	17,40,000	1,000	14,75,000	..
Dairy farms	Head 3-E	18,07,000	3,000	19,28,000	6,000
		1,40,24,310	29,60,000	1,53,39,190	27,97,000
Total provision in head 3		1,69,84,310			1,81,36,190
Total provision in head 5 (Gross)		5,16,27,100			6,95,60,490
Grand total of stores purchased for the army in India		6,86,11,410			8,76,96,680

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS

EXPENDITURE:	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS.				
MINOR HEAD (*a*)—PROVISIONS.				
Detailed heads—				
(1) Local purchases		36,35,000		36,74,000
(2) Central purchases		86,92,000		94,37,910
(3) Value of stores returned		9,000		1,000
(4) Customs duty		25,000		*74,000*
(5) Bonus paid under sliding scale of rations scheme		*1,93,000*		*1,70,000*
		1,25,54,000		*1,33,56,910*
(6) *Deduct*—Value of stores issued on payment to M. E. S., and Air Forces		*1,73,000*		*1,69,810*
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government		*2,000*		*100*
		1,75,000		*1,69,910*
Net cash expenditure under (*a*)	1,69,81,260	1,23,79,000	1,13,00,000	1,31,87,000
MINOR HEAD (*b*)—GRAIN AND SALT FOR ANIMALS.				
Detailed heads—				
(1) Local purchases		60,000		60,000
(2) Central purchases		39,34,000		45,19,000
(3) Value of stores returned		1,500		..
		39,95,500		45,79,000
(4) *Deduct*—Value of stores issued on payment to M. E. S. and Air Forces.		..		..
(5) *Deduct*—Value of stores issued on payment to other departments of the Central Government		*500*		..
		500		..
Net cash expenditure under (*b*)	38,14,316	39,95,000	34,50,000	45,79,000
MINOR HEAD (*c*)—PETROL AND LUBRICANTS.				
Detailed heads—				
(1) Local purchases		15,000		10,000
(2) Central purchases		38,72,500		38,01,000
(3) Value of stores returned		23,000		15,000
(4) Customs duty		..		..
		39,10,500		38,26,000
(5) *Deduct*—Value of stores issued on payment to M. E. S. and Air Forces		*15,60,500*		*16,88,000*
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government		..		*5,000*
(7) *Deduct*—Credits for services rendered by M. T. units to M. E. S., Air Forces and A. F. I. units		*90,000*		*50,000*
		16,50,500		*17,43,000*
Net cash expenditure under (*c*)	19,19,853	22,60,000	20,90,000	20,83,000
Carried over	2,27,15,429	1,86,34,000	1,68,40,000	1,98,49,000

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., AIR FORCES AND R. I. N.)—*contd.*

EXPLANATIONS.

The net expenditure for Royal Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1939-40 compares with the provision in the Budget for 1938-39 as follows :—

	1938-39.	1939-40.
	Rs.	Rs.
Provisions	1,12,59,000	1,18,77,000
Grain and Salt for animals	38,83,000	44,33,000
Petrol and lubricants	19,59,000	17,48,000
Coal and firewood.	7,81,000	9,08,000
Kerosine oil	5,82,000	5,56,000
Other I. A. S. C. Stores	5,69,000	4,65,000
Total	1,90,33,000	1,99,87,000

The increase of Rs. 9·54 lakhs as compared with budget 1938-39 is due mainly to rise in prices of food grains partly counterbalanced by savings due to the return of certain British units to the Imperial establishment without replacement.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,27,15,429	1,86,34,000	1,68,40,000	1,98,49,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
MINOR HEAD (*d*)—COAL AND FIREWOOD.				
Detailed heads—				
(1) Local purchases .		9,99,000		11,27,970
(2) Central purchases . .		2,59,600		2,75,110
(3) Value of stores returned		1,000		1,000
(4) Bonus paid under the sliding scale of rations scheme . . .		5,000		4,000
		12,64,600		14,08,080
(5) *Deduct*—Value of stores issued on payment to M. E. S., and Air Forces . .		*35,600*		*33,080*
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government.		..		..
		35,600		*33,080*
Net cash expenditure under (*d*) .	14,74,722	12,29,000	14,25,000	13,75,000
MINOR HEAD (*e*)—KEROSINE OIL.				
Detailed heads—				
(1) Local purchases .		6,000		10,000
(2) Central purchases .		6,48,000		6,14,250
(3) Value of stores returned . . .		..		500
		6,54,000		6,24,750
(4) *Deduct*—Value of stores issued on payment to M. E. S., and Air Forces . . .		*33,000*		*27,750*
(5) *Deduct*—Value of stores issued on payment to other departments of the Central Government		..		..
		33,000		*27,750*
Net cash expenditure under (*e*) .	5,98,984	6,21,000	6,00,000	5,97,000
Carried over .	2,47,89,135	2,04,84,000	1,88,65,000	2,18,21,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
AIR FORCES AND R. I. N.)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,47,89,135	2,04,84,000	1,88,65,000	2,18,21,000
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.*				
MINOR HEAD (*f*)—OTHER R. I. A. S. C. STORES.				
Detailed heads—				
(1) Local purchases .		60,000		60,000
(2) Central purchases		8,60,500		7,34,000
(3) Value of stores returned		1,20,000		80,000
		10,40,500		8,74,000
(5) *Deduct*—Value of stores issued on payment to M. E. S., and Air Forces .		*2,40,000*		*2,21,000*
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government		*500*		*1,000*
		2,40,500		*2,22,000*
Net cash expenditure under (*f*) .	9,37,158	8,00,000	7,00,000	6,52,000
	2,57,26,293	2,12,84,000	1,95,65,000	2,24,73,000
Deduct—Transfers from the Defence Reserve Fund .	..	..	..	*11,000*
TOTAL SUB-HEAD A .	2,57,26,293	2,12,84,000	1,95,65,000	2,24,62,000

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B —ANIMALS (REMOUNTS).				
Detailed heads				
(1) Purchase of horses .		7,54,430		3,63,050
(2) Purchase of mules .		3,92,200		2,83,500
(3) Purchase of camels .		1,900		1,600
(4) Purchase of bullocks .		15,470		14,850
		11,64,000		6,63,000
(5) *Deduct*—Value of animals issued to other departments of the Central Government .		..		..
Net cash expenditure (Total Sub-Head B)	15,32,457	11,64,000	6,10,000	6,63,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS.				
MINOR HEAD (*a*)—ORDNANCE STORES.				
Detailed heads—				
(1) Local purchases .		1,00,000		1,08,000
(2) Central purchases .		53,38,290		56,07,630
(3) Value of stores returned . .		3,00,000		4,45,000
(4) Customs duty .		2,31,710		2,57,000
(5) Expenditure on repair of mathematical instruments . .		..		..
		59,70,000		64,17,630
(6) *Deduct*—Value of stores issued on payment to M. E. S., Air Forces and R. I. N.		*2,50,000*		*2,64,630*
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government		*50,000*		*50,000*
		3,00,000		*3,14,630*
Net expenditure under (*a*)	54,97,339	56,70,000	47,93,000	61,03,000
Carried over .	54,97,339	56,70,000	47,93,000	61,03,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- AIR FORCES AND R. I. N.)—*contd.*

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts)*—

The decrease of Rs. 5·01 lakhs as compared with budget 1938-39 is due to reduction in requirements of animals as a result of mechanisation.

Sub-Head C.—*Indian Army Ordnance Corps*—

Ordnance and clothing stores and mechanical transport vehicles and stores are obtained from three sources of supply, *i.e.*, Home, Ordnance and Clothing Factories, and from the trade in India.

2. The main requirements included in the budget for 1939-40 are given below by categories:—

Ordnance Stores.

Classes of Stores—	Value.
General stores—	In thousands of Rs.
(1) Barrack and hospital	6,52
(2) Harness and saddlery	15,51
(3) Camp equipment and paulins	19,86
(4) Oils, paints and chemicals	3,68
(5) Accoutrements	8,10
Warlike stores—	
(1) Guns, small arms and Ammunition	2,67,21
(2) Miscellaneous stores	11,44

Clothing.

(1) Khaki drill clothing	8,27
(2) Serge clothing	8,11
(3) Foot wear	8,05
(4) Head gear	3,45
(5) Great coats, blankets, etc.	15,02
(6) Necessaries and badges	13,94

Mechanical Transport.

(1) Stores	22,27
(2) Vehicles	1,52,33

3. Under the existing provision system, the stock position of practically every item of ordnance and clothing is reviewed each year. Orders on suppliers are made up with reference to the latest review and budget provision is made on the basis of the cost of these orders.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	54,97,339	56,70,000	47,93,000	61,03,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
MINOR HEAD (*b*)—CLOTHING.				
Detailed heads—				
(1) Local purchases . .		9,000		10,000
(2) Central purchases . .		32,26,750		26,45,930
(3) Value of stores returned		6,000		21,000
(4) Customs duty . .		52,250		45,190
(5) Bonus paid for great coats		20,000		..
		33,14,000		27,22,120
(6) *Deduct*—Value of stores issued on payment to M. E. S., Air Forces and R. I. N. . . .		*68,000*		*93,120*
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government .		*2,000*		*2,000*
		70,000		*95,120*
Net cash expenditure under (*b*) .	55,75,091	32,44,000	34,22,000	26,27,000
Carried over .	1,10,72,430	89,14,000*	82,15,000	87,30,000*

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on the account is made in the Factories budget (head 3-C.).

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., AIR FORCES AND R. I. N.)—*contd.*

EXPLANATIONS.

4. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 223·73 lakhs as against only Rs. 198·69 lakhs (excluding new demands) required during the year 1939-40. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years.

5. Barrack and hospital stores include furniture of all kinds for messes, quarters, barracks, hospitals and prisons ; also stores for gymnasia and recreation rooms.

Camp equipment includes tents and their gear, tools for entrenchment, etc.

Clothing.

6. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 69·90 lakhs as against only Rs. 59·96 lakhs (excluding new demands) required in 1939-40. The remarks in paragraph 4 regarding ordnance stores above apply equally in the case of clothing.

Deduct Heads.

The value of stores issued to M. E. S., Air Forces and Royal Indian Navy and other departments of Central Government is charged to them.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S.,

	Accounts, 1937-38. Rs	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs
Brought forward	1,10,72,430	89,14,000	82,15,000	87,30,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*concld.*				
MINOR HEAD (c)—MECHANICAL TRANSPORT STORES INCLUDING TYRES.				
Detailed heads—				
(1) Local purchases (2) Central purchases		18,29,500		13,04,500
(3) Value of stores returned		..		..
(4) Customs duty		87,500		87,500
		19,17,000		13,92,000
(5) *Deduct*—Value of stores issued on payment to M.E.S. and Air Forces				
(6) *Deduct*—Value of stores issued on payment to other departments of the Central Government.		*10,000*		*10,000*
		10,000		*10,000*
Net cash expenditure under (c)	17,93,142	19,07,000	13,74,000	13,82,000
MINOR HEAD (d)—MECHANICAL TRANSPORT VEHICLES.				
Detailed heads—				
(1) Contribution to equalization fund—				
(a) For expenditure during the year—				
(i) Cost of vehicles		25,66,860		24,78,700
(ii) Customs duty		3,18,140		2,69,300
(b) For transfer from the fund		..		*18,50,000*
(2) Central purchases of vehicles for new measures		20,40,000		2,69,880
(3) Value of stores returned		..		..
(4) Customs duty on vehicles purchased from the grant for new measures		..		..
(5) Charges on account of subsidization of motor vehicles		48,000		2,88,120
		49,73,000		14,56,000
(6) *Deduct*—Value of stores issued on payment to M. E. S. and Air Forces		..		
(7) *Deduct*—Value of stores issued on payment to other departments of the Central Government		..		..
Net cash expenditure under (d)	13,04,285	49,73,000	32,10,000	14,56,000
	1,41,69,857	1,57,94,000	1,27,99,000	1,15,68,000
Deduct—Transfer from the Defence Reserve Fund	..	*27,68,000*		..
TOTAL SUB-HEAD C.—I. A. O. C.	1,41,69,857	1,30,26,000	1,27,99,000	1,15,68,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- AIR FORCES AND R.I.N.)—*contd.*

EXPLANATIONS.

Sub-Head C.—There is a decrease of Rs. 42·26 lakhs as compared with budget 1938-39 which occurs mainly under Mechanical Transport stores and Mechanical Transport vehicles due to smaller provision for new measures and the change in the method of budgeting for the transfer of funds from the M. T. Equalisation fund—the transfer is now provided for as a credit under the detailed expenditure head instead of as a transfer from the Defence Reserve Fund. The decrease is partly counterbalanced by increased expenditure on subsidisation of motor vehicles consequent on the disbandment of certain M. T. Sections as part of the reorganisation of Western Command.

MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT.				
Detailed heads—				
(1) Customs duty		1,000		1,120
(2) Local and central purchases . . .		30,000		32,880
TOTAL SUB-HEAD D—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT	23,028	31,000	35,000	34,000
SUB-HEAD E.—ENGLAND.				
(a) Stores taken to India with troops :—				
(1) Clothing . .		80,000		1,00,000
(2) Ordnance . .		14,000		12,000
(b) Purchase of animals .		4,69,000		4,38,000
(c) STORES FOR INDIA—				
(1) Arsenals and Depots		30,87,000		28,25,000
(2) Ordnance Inspection		32,000		36,000
(3) Mechanical Transport Stores . . .		10,09,000		8,35,000
(4) Mechanical Transport Vehicles :—				
(i) Contribution to the M. T. Equalisation Fund—				
For expenditure during the year .		13,34,000		16,02,000
(ii) New measures .		47,44,000		1,06,13,000
(5) Royal Indian Army Service Corps .		70,000		4,13,000
(6) Stores supplied by War Office for army re-equipment	..	..	..	1,53,33,000
	1,00,71,224	1,08,39,000	86,52,000	3,22,07,000
Deduct—Transfer from the Defence Reserve Fund	..	*29,13,000*	..	*41,91,000*
TOTAL SUB-HEAD E.—ENGLAND	1,00,71,224	79,21,000	86,52,000	2,80,16,000
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE.	—52,182		45,000	..
TOTAL EXPENDITURE— MAIN HEAD 5 . .	5,14,70,677	4,26,05,000	4,17,06,000	6,27,43,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC. AIR FORCES AND R. I. N.)—*contd.*

EXPLANATIONS.

Sub-head D.—Inspectorates of armaments and Chemical Defence Research Establishments.—Certain stores other than those obtained from Factories or Arsenals are purchased locally under the financial powers of the Director of Artillery and Inspectors of armaments in connection with inspection work, experiments and tests or the India List of changes. Funds to cover such purchases are provided under this head.

MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

RECEIPTS—	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—				
MINOR HEAD (*a*) PROCEEDS OF SALE OF SURPLUS, OBSOLETE AND CONDEMNED STORES—				
Detailed heads.				
(1) Provisions . .		20,000		30,000
(2) Grain and salt for animals . .		2,000		1,000
(3) Petrol and lubricants		300		300
(4) Kerosine oil . .		100		1,700
(5) Coal and firewood .		100		..
(6) Miscellaneous R.I.A S. C. Stores . .		1,90,500		1,50,000
Total Minor Head (*a*) .		2,13,000		1,83,000
MINOR HEAD (*b*) VALUE OF STORES ISSUED ON PAYMENT TO OFFICERS AND OTHERS—				
Detailed heads—				
(1) Provisions .		9,00,000		9,00,000
(2) Grain and salt for animals .		80,000		85,000
(3) Petrol and lubricants		1,50,000		1,75,000
(4) Kerosine oil .		36,000		38,000
(5) Coal and firewood .		4,42,000		4,50,000
(6) Miscellaneous R. I. A. S. C. stores . .		15,000		17,000
Total Minor Head (*b*) .		16,23,000		16,65,000
Minor Head (*c*) Value of stores issued on payment to His Majesty's Imperial Government and other Departments—				
Detailed heads—				
(1) Provisions .		2,00,000		3,80,000
(2) Grain and salt for animals .		30,000		60,000
(3) Petrol and lubricants		1,50,000		1,60,000
(4) Kerosine oil . .		3,000		1,000
(5) Coal and firewood		6,000		17,000
(6) Miscellaneous R. I. A. S.C. stores . .		25,000		20,000
Total Minor Head (*c*)		4,14,000		6,38,000
TOTAL SUB-HEAD A	24,33,655	22,50,000	24,38,000	24,86,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
AIR FORCES AND R. I. N.)—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs	Budget Estimate, 1939-40. Rs.
SUB-HEAD B.—ANIMALS—				
(1) Sale proceeds of officers' chargers		1,65,000		1,30,000
(2) Sale proceeds of cast animals, etc.		30,000		40,000
(3) Hire of officers' chargers		8,000		5,000
(4) Sale proceeds of hides of animals		9,000		9,000
(5) Insurance fees on account of horses		70,000		60,000
(6) Value of animals issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces.		18,000		20,000
TOTAL SUB-HEAD B	3,05,892	3,00,000	3,00,000	2,64,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—				
Minor Head (*a*) Ordnance Stores—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces		45,10,000		41,45,000
(2) Value of stores issued on payment to officers and others		2,10,000		2,20,000
(3) Sale proceeds of surplus and obsolete stores and waste		6,00,000		5,00,000
(4) Miscellaneous		1,00,000		1,00,000
Total Minor Head (*a*)		54,20,000		49,65,000
Minor Head (*b*) Clothing—				
Detailed heads—				
(1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces		2,50,000		2,65,000
(2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance		33,13,000		33,00,000
(3) Value of stores issued on payment to soldiers in receipt of clothing allowance				
(4) Sale proceeds of surplus and obsolete stores and waste		1,00,000		1,00,000
Total Minor Head (*b*)		36,63,000		36,65,000
Carried over		90,83,000		86,30,000

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- M.E.S., AIR FORCES AND R.I.N.)—*concld.*

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward .		90,83,000		86,30,000
SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.*				
Minor head (c) M. T. Stores—				
(1) Proceeds of sale of surplus, obsolete and condemned stores . .		45,000		40,000
(2) Recoveries on account of services rendered by M. T. units to Non-military departments and others . . .		40,000		40,000
(3) Value of stores issued on payment to His Majesty's Imperial Government and other departments . . .		5,000		7,000
TOTAL MINOR HEAD (c) .		90,000		87,000
Minor head (*d*) M. T. vehicles :—				
(1) Proceeds of sale of surplus, obsolete and condemned stores . .		50,000		30,000
(2) Recoveries on account of services rendered by M. T. units to Non-military departments and others . . .		..		..
(3) Value of stores issued on payment to His Majesty's Imperial Government and other departments .		..		..
TOTAL MINOR HEAD (*d*) .		50,000		30,000
TOTAL SUB-HEAD C .	93,39,702	92,23,000	86,40,000	87,47,000
SUB-HEAD D.—INSPECTORATES OF ARMAMENTS AND CHEMICAL DEFENCE RESEARCH ESTABLISHMENT—				
(1) Sale proceeds of surplus and obsolete stores and waste . (2) Miscellaneous .		1,000		1,000
Total Sub-Head D.	297	1,000	3,000	1,000
SUB-HEAD E.—ENGLAND—				
(1) Stores taken from India with troops .		1,01,000		1,40,000
(2) Sale of unserviceable Stores . . .		3,000		4,000
(3) Miscellaneous .		2,000		2,000
TOTAL SUB-HEAD E.—ENGLAND	2,19,282	1,06,000	3,76,000	1,46,000
SUB-HEAD F.—EXCHANGE .	—1,137	..	2,000	..
TOTAL RECEIPTS—MAIN HEAD V . . .	1,22,97,691	1,18,80,000	1,17,59,000	1,16,44,000

MAIN HEAD 6/VI.—SPECIAL SERVICES.

SUMMARY OF ESTIMATES.

Sub-Heads	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure. Rs.	Receipts Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.
SUB-HEAD A—DESPATCH OF CONTINGENT TO CORONATION	2,15,536	...	2,15,536	...	...	...	1,000	...	1,000	...	...	...
SUB-HEAD B—WAZIRISTAN OPERATIONS.	66,10,042	...	66,10,042	...	...	...	12,76,000	...	12,76,000	...	...	...
SUB-HEAD C—WAR EMERGENCY, 1938.	...	...	...	...	...	...	1,00,000	...	1,00,000	...	...	...
SUB-HEAD D— INDIA DEFENCE RE-ORGANISATION, COMMITTEE.	...	...	...	...	...	...	60,000	...	60,000	...	...	...
MISCELLANEOUS	...	5,583	—5,583	...	...	...	...	...	...	...	...	...
E.—ENGLAND	2,46,969	...	2,46,969	...	3,000	—3,000	3,02,000	...	3,02,000	...	...	...
F.—EXCHANGE	—1,280	...	—1,280	...	...	...	2,000	...	2,000	...	...	...
TOTAL HEAD 6/VI	70,71,267	5,583	70,65,684	...	3,000	—3,000	17,41,000	...	17,41,000	...	...	...

EXPLANATIONS.

The charges compiled under this head are those of special operations, etc.

MAIN HEAD 6/VI.—SPECIAL SERVICES—*concld.*

EXPENDITURE.	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD A.—DESPATCH OF CONTINGENT TO CORONATION .	2,15,536	..	1,000	..
SUB-HEAD B.—WAZIRISTAN OPERATIONS.	66,10,042	..	12,76,000	..
SUB-HEAD C.—WAR EMERGENCY, 1938	..	..	1,00,000	..
SUB-HEAD D.—INDIA DEFENCE COMMITTEE, 1938-39 . .	..	..	60,000	..
SUB-HEAD E.—ENGLAND.				
(1) Despatch of Contingent to Coronation.		..		
(2) Waziristan Operations.				
	2,46,969	..	3,02,000	..
SUB-HEAD F.—EXCHANGE ON EXPENDITURE IN ENGLAND .	—1,280	..	2,000	..
TOTAL MAIN HEAD 6 . .	70,71,267	..	17,41,000	..
Receipts—				
Sub-Head A.—India—Miscellaneous	5,583	..	..	..
Sub-Head B.—England . .	..	3,000	..	..
Sub-Head C.—Exchange on Receipts in England . .	..	..	..	..
Total Receipts Main Head VI . .	5,583	3,000	..	..

EXPLANATIONS.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.	Gross expenditure. Rs.	Receipts. Rs.	Net expenditure. Rs.
A.—TRANSPORTATION . .	1,59,43,694	6,65,704	1,52,77,990	1,58,60,000	8,90,000	1,49,70,000	1,64,49,000	8,90,000	1,55,59,000	1,60,71,000	8,90,000	1,51,81,000
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER.	6,00,888	...	6,00,888	7,69,000	...	7,69,000	9,35,000	...	9,35,000	8,16,000	...	8,16,000
C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS .	19,74,829	26,055	19,48,774	20,20,000	30,000	19,90,000	20,00,000	28,000	19,72,000	20,40,000	30,000	20,10,000
D.—MISCELLANEOUS.	13,83,520	35,720	13,47,800	1,89,000	30,000	1,59,000	50,000	25,000	25,000	15,05,000	22,000	14,83,000
E.—ENGLAND	93,59,219	4,42,791	89,16,428	79,28,000	2,00,000	77,28,000	71,45,000	2,99,000	68,46,000	75,30,000	2,29,000	73,01,000
F.—EXCHANGE	—48,493	—2,294	—46,199	--	--	--	37,000	2,000	35,000	...	...	...
	2,92,13,657	11,67,976	2,80,45,581	2,67,66,000	11,50,000	2,56,16,000	2,66,16,000	12,44,000	2,53,72,000	2,79,62,000	11,71,000	2,67,91,000
Deduct—Transfers from the Defence Reserve Fund . . .	...	...	...	*1,20,000*	...	*1,20,000*	...	...	...	*1,08,000*	...	*1,08,000*
TOTAL HEAD 7/VII .	2,92,13,657	11,67,976	2,80,45,581	2,66,46,000	11,50,000	2,54,96,000	2,66,16,000	12,44,000	2,53,72,000	2,78,54,000	11,71,000	2,66,83,000

EXPLANATIONS.

The increase of Rs. 11·75 lakhs is due mainly to provision for certain reorganisation measures partly counterbalanced by a decrease in sea transport charges.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—TRANSPORTATION.				
		MINOR HEAD (a)—EMBARKATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS.				
		Detailed heads—				
11	11	(1) Pay of British officers		1,82,200		1,77,000
44	44	(2) Pay of British soldiers		1,42,000		1,58,000
124	124	(3) Pay of Indian officers, other ranks, clerks and followers . .		89,500		90,300
		(4) Kit and clothing allowances . .		3,900		3,700
		(5) Miscellaneous allowances and expenses .		52,400		48,000
		TOTAL MINOR HEAD (a) .	4,69,381	4,70,000	4,85,000	4,77,000
		MINOR HEAD (b)—INDIAN TROOP SERVICE .		1,62,100		1,40,000
		TOTAL MINOR HEAD (b) .	1,40,230	1,62,100	1,40,000	1,40,000
		Carried over .	6,09,611	6,32,100	6,25,000	6,17,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (*a*)—*Embarkation and Railway Transport Staff and Transit Sections.*—The embarkation staffs deal with the reception of troops (both British and Indian) at Indian ports and their despatch from India to oversea destinations. They also deal with the shipping of stores from the sea ports and receipt of stores from overseas and their onward despatch. The embarkation staffs at Bombay and Karachi have been reorganised in order to make extended use of the port of Karachi for the embarkation and disembarkation of troops proceeding to and from Northern India and by bringing together under the Embarkation Commandants the supply establishments employed at both ports on embarkation duties.

The railway transport establishments which are employed at Bombay work under the orders of the Embarkation Commandant and deal with the frequent and important rail movements which take place to and from that port.

Minor Head (*b*)—*Indian Troop Service.*—This head includes a portion of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops bedding supplied to hired transports.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward	6,09,611	6,32,100	6,25,000	6,17,000
SUB-HEAD A.—TRANSPORTATION —*contd.*				
MINOR HEAD (*c*)—TRAVELLING AND OUT-STATION ALLOWANCES.				
Detailed heads—				
(1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports		8,43,250		7,83,630
(2) Royal Indian Army Service Corps moves		2,00,000		2,02,000
(3) Indian Army Veterinary Corps moves		25,000		27,000
(4) Indian Army Ordnance Corps moves		80,150		85,000
(5) Medical services (except for Medical Store Depots)		3,20,000		3,10,240
(6) Educational institutions, other than those of administrative services		75,000		62,000
(7) Army Headquarters—Sanctioned half yearly moves between plains and hills		1,10,000		1,15,000
(8) Army Headquarters—Touring expenses		1,04,500		1,04,500
(9) Staff of Commands, Districts and Brigades—Sanctioned half-yearly moves between plains and hills		40,000		40,000
(10) Staff of Commands, Districts and Brigades—Touring expenses		2,70,000		2,58,000
(11) Travelling allowance of officers detailed to act in privilege leave vacancies		4,500		4,500
(12) Remount depots and breeding circles		55,000		60,000
(13) Lethal stores inspectorates and chemical defence research		60,500		67,900
(14) Recruiting staff		80,000		85,000
(15) Miscellaneous services including reservists		38,000		57,650
(16) Furlough of Indian officers, Indian other ranks and enrolled followers		9,28,120		9,10,000
(17) Cantonments Department		49,000		50,000
(18) Ecclesiastical establishments		55,000		55,000
(19) Disturbance allowance		..		2,00,000
Deduct.—Charges for Auxiliary and Territorial Forces.		*8,150*		*8,150*
TOTAL MINOR HEAD (*c*)	35,08,706	33,29,870	36,50,000	34,69,270
Carried over	41,18,317	39,61,970	42,75,000	40,86,270

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

The increase of Rs. 1·40 lakhs as compared, with budget, 1938-39 is due mainly to provision for certain concessions to individuals travelling on warrant.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	41,18,317	39,61,970	42,75,000	40,86,270
SUB-HEAD A.—TRANSPORTATION —*contd.*				
MINOR HEAD (*d*)—RAIL CHARGES.				
Detailed heads—				
(1) Annual relief movements as authorised in relief programme including movement of units to and from ports for embarkation and on disembarkation . . .		13,23,000		11,72,400
(2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals		6,50,380		6,52,000
(3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments .		75,000		83,400
(4) Moves between regiments or corps (fighting services) and of students to and from authorised courses of instruction		11,67,000		11,25,750
(5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades . .		3,90,000		3,76,000
(6) Furlough of Indian officers, Indian other ranks and enrolled followers		5,000		6,000
(7) Royal Indian Army Service Corps (personnel)		1,52,160		1,49,380
(8) Indian Army Veterinary Corps (personnel)		10,000		10,500
(9) Indian Army Ordnance Corps (personnel)		28,280		29,300
(10) Medical services (personnel) except for medical store depots .		1,10,000		96,000
(11) Miscellaneous personnel including reservists .		2,00,000		1,85,160
(12) Educational institutions other than those of administrative services (personnel) . .		20,000		19,500
(13) Movement of animals from ports to depots . . .		82,300		56,000
(14) Movement of country breds on purchase to depots . .		13,000		11,600
Carried over .		42,26,120		39,72,990
	41,18,317	39,61,970	42,75,000	40,86,270

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (d)—Rail charges.—The expenditure under this head represents the cost of railway warrants and credit notes issued by Military officers as well as debits raised by railway authorities for hire and running charges of vehicles and for services rendered by them to the Military.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	41,18,317	39,61,970	42,75,000	40,86,270
		42,26,120	..	39,72,990
SUB-HEAD A.—TRANSPORTATION —*contd.*				
MINOR HEAD (*d*)—RAIL CHARGES—*contd.*				
Detailed heads—				
(15) Movement of animals between depots and between depots and units		1,77,000		1,20,000
(16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves		95,000		80,800
(17) All movements of stores under instructions of Director of Contracts.		27,75,000		29,65,000
(18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material . . .		4,00,000		3,37,000
(19) Movement of ordnance stores from army ordnance and clothing factories to the store depots .		2,99,000		3,60,000
(20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots .		5,05,400		5,50,000
(21) Movement of ordnance and clothing stores between ordnance establishments and units . .		4,50,000		4,75,000
(22) Movement of mechanical transport stores and vehicles .		3,10,300		3,56,850
(23) Movement of stores, miscellaneous		1,40,000		2,01,000
(24) Empty haulage charges . .		1,00,000		1,00,000
(25) Maintenance, depreciation and conversion charges on military stock and accounting charges .		3,75,000		3,45,000
(26) Special services . . .				36,500
TOTAL MINOR HEAD (*d*) . .	97,14,417	98,52,820	1,00,00,000	99,00,140
Carried over .	1,38,32,734	1,38,14,790	1,42,75,000	1,39,86,410

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,38,32,734	1,38,14,790	1,42,75,000	1,39,86,410
SUB-HEAD A.—TRANSPORTATION —*concld.*				
MINOR HEAD (*e*)—TOUR EXPENSES OF THE G. Os C.-IN-C., COMMANDS		90,000		73,000
Transfer to from the Equalisation Fund		..		..
TOTAL MINOR HEAD (*e*)	90,466	90,000	90,000	73,000
MINOR HEAD (*f*)—SEA AND INLAND WATER CHARGES.				
Detailed heads—				
(1) Relief movements including those connected with moves overseas.		30,000		*40,000*
(2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruction		40,000		43,000
(3) Furlough of Indian officers and other ranks and enrolled followers		*12,350*		8,350
(4) Other movements, personnel, all other services		25,000		20,000
(5) Movement of stores under instructions of Director of Contracts		50,000		45,000
(6) Movement of Royal Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units		6,000		6,000
(7) Mechanical transport stores and vehicles		7,000		8,000
(8) Ordnance stores between ordnance establishments and to and from units		25,000		25,000
(9) Miscellaneous stores including medical		5,000		5,000
Deduct—Charges for Auxiliary and Territorial Forces		*350*		*350*
TOTAL MINOR HEAD (*f*)	2,28,341	2,00,000	2,00,000	2,00,000
MINOR HEAD (*g*)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS)	2,04,692	1,73,810	2,14,000	*2,03,590*
MINOR HEAD (*h*)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS	14,59,256	14,51,400	15,50,000	14,83,000
MINOR HEAD (*i*)—LEAVE PASSAGE CONCESSIONS TO CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON ASIATIC DOMICILE).	1,28,205	1,30,000	1,20,000	1,25,000
		1,58,60,000		1,60,71,000
Deduct—Transfer from the Defence Reserve Fund		*1,20,000*		*[1,08,000*
TOTAL SUB-HEAD A.	1,59,43,694	1,57,40,000	1,64,49,000	1,59,63,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—HIRED TRANSPORT SUPPLY OF WELL WATER AND ROAD WARRANTS.				
MINOR HEAD (*a*)—HIRED TRANSPORT.	4,62,816	6,29,000	8,00,000	6,76,000
MINOR HEAD (*b*)—SUPPLY OF WELL WATER.				
Hire of bullocks Temporary labour and maintenance of carts, drinking water . . .	45,631	50,000	40,000	45,000
MINOR HEAD (*c*)—ROAD WARRANTS.	92,441	90,000	95,000	95,000
TOTAL SUB-HEAD B. . .	6,00,888	7,69,000	9,35,000	8,16,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS.				
MINOR HEAD (*a*)—CONSERVANCY.	15,39,759	15,39,000		*15,60,160*
MINOR HEAD (*b*)—HOT WEATHER ESTABLISHMENTS.	55,569	64,000		60,050
MINOR HEAD (*c*)—ADMINISTRATION OF NON-CANTONMENT STATIONS . .	18,013	17,000		16,640
MINOR HEAD (*d*)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.)		4,30,930		4,38,380
Deduct—				
(*i*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges		*28,230*		*33,370*
(*ii*) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephone at the R. A. F. Aerodromes .		*2,700*		*1,860*
TOTAL MINOR HEAD (*d*) .	3,61,488	4,00,000		4,03,150
TOTAL SUB-HEAD C	19,74,829	20,20,000	20,00,000	20,40,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Minor Head (a)—Conservancy—

Military areas in Cantonment stations are not subject to taxation. In lieu thereof, the removal and disposal of conservancy is paid for by arrangement with the Cantonment authority.

In non-cantonment military stations the military authorities are responsible for the conservancy of their own areas and for the removal and disposal system.

Minor Head (b)—Hot weather establishments—

Hand-pulled punkhas are only provided in very hot stations by the M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided, expenditure under this head automatically decreases.

MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—MISCELLANEOUS.				
Detailed heads—				
(1) Incidental and miscellaneous expenses		1,89,000		15,05,000
(2) Maintenance of war graves .		..		..
TOTAL SUB-HEAD D. . .	13,83,520	1,89,000	50,000	15,05,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Sub-Head D.—Miscellaneous.—Expenditure provided under this sub-head is of a fluctuating nature.

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—ENGLAND.				
(a) Sea Transport charges.		73,60,000		69,60,000
(b) Concession passage .		3,40,000		3,40,000
(c) Land transport . .		30,000		30,000
(d) Embarkation and Transport Staff—				
(1) Pay and allowances of officers .		8,000		8,000
(2) Pay and allowances of other ranks		18,000		16,000
(e) Miscellaneous . .		8,000		8,000
(f) Publications and miscellaneous . . .		1,48,000		1,48,000
(g) Passages to India and leave concession passages —other than manufacturing establishments .		16,000		20,000
TOTAL SUB-HEAD E.—ENGLAND . .	93,59,219	79,28,000	71,45,000	75,30,000
SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE.	—48,493	..	37,000	..
TOTAL EXPENDITURE—MAIN HEAD 7 . .	2,92,13,657	2,66,46,000	2,66,16,000	2,78,54,000

HOT WEATHER ESTS. AND MISCELLANEOUS —*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
Sub-Head A.—Transportation.				
(1) Contribution from other departments or Governments for leave passages in respect of military officers and others temporarily or permanently employed under them . .		2,00,000		2,00,000
(2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers .		17,000		17,000
(3) Receipts in connection with passages of Army Officers . . .		..		..
(4) Recoveries on account of passages, etc. . .		30,000		30,000
(5) Miscellaneous . .		5,03,000		5,03,000
(6) Indian troop service .		1,40,000		1,40,000
TOTAL SUB-HEAD A .	6,65,704	8,90,000	8,90,000	8,90,000
Sub-Head B.—Hired Transport and supply of well water .	..	..	..	..
Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment stations.				
Minor Head (a).—Conservancy. . . .		10,000		10,000
Minor Head (c).—Administration of Non-Cantonment stations.				
Miscellaneous . .		20,000		20,000
TOTAL SUB-HEAD C .	26,055	30,000	28,000	30,000
Sub-Head D.—Miscellaneous—				
Miscellaneous . .		30,000		22,000
TOTAL SUB-HEAD D .	35,720	30,000	25,000	22,000

MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—*concld.*				
Sub-Head E.—England.				
(1) Receipts in connection with the transport of troops . .		72,000		72,000
(2) Receipts in connection with concession passages		1,28,000		1,57,000
(3) Miscellaneous .		..		..
4) Recoveries of over-payments . . .		..		..
TOTAL SUB-HEAD E.—ENGLAND .	4,42,791	2,00,000	2,99,000	2,29,000
Sub-Head F.—Exchange.	—2,294	..	2,000	..
TOTAL RECEIPTS—MAIN HEAD VII . .	11,67,976	11,50,000	12,44,000	11,71,000

HOT WEATHER ESTS. AND MISCELLANEOUS—*concld.*

EXPLANATIONS.

MAIN HEAD 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES).

SUMMARY OF ESTIMATES.

Sub-Head.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—WORKS	1,06,24,550	...	1,06,24,550	1,44,10,000	...	1,44,10,000	1,11,62,000	...	1,11,62,000	1,23,89,000	...	1,23,89,000
B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	91,71,578	...	91,71,578	93,42,000	...	93,42,000	93,12,000	...	93,12,000	95,54,000	...	95,54,000
C.—MAINTENANCE AND OPERATION INSTALLATIONS	44,75,813	...	44,75,813	43,61,000	...	43,61,000	45,17,000	...	45,17,000	45,57,000	...	45,57,000
D.—GENERAL CHARGES	27,25,715	...	27,25,715	27,20,000	...	27,20,000	27,10,000	...	27,10,000	26,99,000	...	26,99,000
E.—ESTABLISHMENT	63,16,191	...	63,16,191	70,60,000	...	70,60,000	70,26,000	...	70,26,000	70,14,000	...	70,14,000
F.—TOOLS AND PLANT	3,29,943	...	3,29,943	4,35,000	..	4,35,000	5,08,000	...	5,08,000	4,27,000	...	4,27,000
G.—STORES	—3,05,502	...	—3,05,502	5,48,000	...	5,48,000	2,17,000	...	2,17,000	2,08,000	...	2,08,000
Q.—M. E. S. ADVANCES	2,35,660	...	2,35,660	...	...	...	...	...	...	...	...	...
RECEIPTS		34,07,547	—34,07,547	...	43,69,000	—43,69,000	...	43,06,000	—43,06,000	...	26,44,000	—26,44,000
J.—ENGLAND	7,31,060	539	7,30,521	4,17,000	1,000	4,16,000	3,80,000	7,000	3,73,000	3,78,000	1,000	3,77,000
K.—EXCHANGE	—3,788	—3	—3,785	...	...	...	2,000	...	2,000	...	...	...
	3,43,01,220	34,08,083	3,08,93,137	3,92,93,000	43,70,000	3,49,23,000	3,58,34,000	43,13,000	3,15,21,000	3,72,26,000	26,45,000	3,45,81,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	*34,22,000*	...	*34,22,000*	...	...	...	*16,95,000*	...	*16,95,000*
TOTAL	3,43,01,220	34,08,083	3,08,93,137	3,57,71,000	43,70,000	3,15,01,000	3,58,34,000	43,13,000	3,15,21,000	3,55,31,000	26,45,000	3,28,86,000

EXPLANATIONS.

The buildings, roads and other works required for purposes of the defence of India and the receipts connected therewith are dealt with under the head 8/VIII.—Military Engineer Services.

2. The Military Engineer Services are responsible for the execution and maintenance of engineer services required by the Army in India and all duties connected therewith, except in certain outlying military stations which are in charge of the local Public Works Department. The Military Engineer Services are also charged with the construction, etc., of all works for the Royal Air Force, for Army Ordnance and Clothing Factories and such works as are entrusted to them in respect of the Royal Indian Navy.

They may also undertake engineer services on behalf of private persons and bodies, Local Governments and Administrations and other departments of the Government of India under proper authority. As there is no executive branch of the Public Works Department in the tribal areas of the North-West Frontier Province and in Baluchistan, the Military Engineer Services perform the functions of the Public Works Department in respect of all civil works expenditure in those areas under the orders of H.E. the Governor and the Agent to the Governor General. For this purpose the Chief Engineer in the Northern Command is *ex-officio* Secretary in the Public Works Department to the Governor in respect of trans-border areas. Similarly, the Chief Engineer, Western Command is *ex-officio* Secretary in the Public Works Department to the Hon'ble the Agent to the Governor General, Resident and Chief Commissioner in Baluchistan.

3. The Military Engineer Services are divided into four branches, *viz.*, "Buildings and Roads", "Electrical and Mechanical", "Furniture and Stores" and "Technical examination of works" with the following responsibilities—

(*a*) *Buildings and Roads.*—The design, construction, inspection and maintenance of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges.

(*b*) *Electrical and Mechanical.*—The design, construction, maintenance and operation of installations for the supply of electric energy, water, and ice, and such other duties in connection with machinery as may be ordered and the disposal of surplus machinery, etc., through the central army agency.

(*c*) *Furniture and Stores.*—The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments, also the disposal of surplus articles through the central army agency.

(*d*) *Technical examination of works.*—Technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

(*e*) *Miscellaneous.*—The payment of purchase money or rent for land, buildings and railway sidings.

4. Ordinarily, all administrative authorities (Military or Civil) competent to accord approval to the execution of engineer services have an engineer adviser to assist them in this duty. Usually the engineer adviser belongs to the engineer service charged with the execution of the work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil), administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned. The Military Engineer Services or Public Works Department are then responsible for technical sanction, execution and accounting, in accordance with the rules of their respective services.

5. Expenditure in the Military Engineer Services is incurred by the Engineer-in-Chief under the control of the Quartermaster-General in India.

6. The Military Engineer Services are organised by Commands under the administration of Chief Engineers, and in executive districts (corresponding with military districts) in charge of Commanders, Royal Engineers. Each District is divided into Divisions in charge of Garrison Engineers whose areas are further divided into sub-divisions in charge of sub-Divisional Officers.

EXPLANATIONS.

Sub-Head A.—Works.—The provision under this head represents capital outlay on an accepted programme of normal and special works and includes a reserve for unforeseen expenditure. The amount of regrant included under this head is Rs. 9·30 lakhs.

Sub-Head B.—Maintenance, Buildings, Communications etc.—The requirements under this Sub-Head are calculatd on fixed percentages on the value of buildings and certain fixed charges for the maintenance of roads. The increase of Rs. 2·12 lakhs under this Sub-Head is due to provision for certain special renewals of internal electrical installations and larger provision for special repairs costing less than Rs. 20,000 in each case.

Sub-Head C.—Maintenance, Operations and Installations.—The increase of Rs. 1·96 lakhs under this Sub-Head is mainly due to increased provision based on requirements.

Sub-Head D.—General Charges.—The decrease of ·21 lakh is due to normal fluctuations.

Sub-Head E.—Establishments.—The decrease of ·46 lakh is due to normal fluctuations.

Sub-Head G.—Stores.—The provision of 2·08 lakhs is made up of a regrant of ·92 lakh and provision for certain reserves.

Sub-Head J.—England.—The decrease of ·39 lakh is due to normal fluctuations.

VIII. M. E. S.—Receipts.—The decrease is mainly due to smaller transfers from the Land Sales Suspense Account and Hastings Military Land Suspense Account.

EXPLANATIONS.

MAIN HEAD 8.— MILITARY ENGINEER.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
INDIA.				
SUB-HEAD A.—WORKS—				
MINOR HEAD (*a*).—ACCOMMODATION—				
Detailed heads—				
(1) Officers' quarters and messes.		17,93,400		9,13,000
(2) British troops . . .		43,16,000		23,11,000
(3) Indian troops . . .		24,63,030		20,83,000
(4) Miscellaneous units . .		6,20,500		11,16,000
(5) Auxiliary and Territorial Forces		..		
TOTAL MINOR HEAD (*a*) .	51,33,591	91,92,930		64,23,000
MINOR HEAD (*b*)—HOSPITALS—				
Detailed heads—				
(1) British		40,000		57,000
(2) Indian		3,09,720		2,48,000
TOTAL MINOR HEAD (*b*) . .	2,38,810	3,49,720		3,05,000
MINOR HEAD (*c*).—BUILDINGS FOR DEPOTS, ETC.—				
Detailed heads—				
(1) Training and educational institutions . . .		1,03,000		3,55,000
(2) Ordnance Depots .		71,600		12,20,000
(3) Ordnance Inspection .		21,600		30,000
(4) Royal Indian Army Service Corps Depots .		1,81,980		44,000
(5) Medical Store Depots .		..		
TOTAL MINOR HEAD (*c*) .	12,16,192	3,78,180		16,49,000
Carried over .	66,88,593	99,20,830		83,77,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate. 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	65,88,593	99,20,830		83,77,000
SUB-HEAD A.—WORKS—*contd.*				
MINOR HEAD (*d*).—SPECIAL WORKS—				
Detailed heads—				
(1) Defences		1,50,000		25,000
(2) Mobilisation . . .		18,520		..
(3) Miscellaneous . . .		12,01,000		10,53,000
TOTAL MINOR HEAD (*d*) . .	8,25,746	13,69,520		10,78,000
MINOR HEAD (*e*).—LANDS, COMMUNICATIONS AND DRAINAGE—				
Detailed heads—				
(1) Lands		12,000		..
(2) Military roads in cantonments		..		23,000
(3) Military roads *ex*-cantonments		..		..
(4) Railway sidings . . .		..		..
(5) Drainage		1,00,000		..
(6) Conservancy . . .		1,07,000		1,000
TOTAL MINOR HEAD (*e*) .	1,98,315	2,19,000		24,000
MINOR HEAD (*f*).—FURNITURE.	4,52,714	3,54,180		5,00,000
Carried over .	80,65,368	1,18,63,530		99,79,000

MAIN HEAD 8.—MILITARY ENGINEER

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	80,65,368	1,18,63,530		99,79,000
SUB-HEAD A.—WORKS—*concld.*				
MINOR HEAD (*g*).—INSTALLATIONS.				
Detailed heads—				
(1) Water supply . . .		7,59,770		6,06,000
(2) Electrical		4,02,700		4,13,000
(3) Ice		..		..
(4) Miscellaneous machinery .		..		..
TOTAL MINOR HEAD (*g*) . .	5,45,998	11,62,470		10,19,000
MINOR HEAD (*h*).—MINOR WORKS	19,94,102	10,93,000		13,15,000
MINOR HEAD (*i*).—LOSSES.				
Detailed heads—				
(1) Loss of cash . . .		..		..
(2) Other losses . . .		..		12,000
TOTAL MINOR HEAD (*i*) .	19,082	..		12,000
MINOR HEAD (*j*).—MISCELLANEOUS.				
Detailed heads—				
(1) *Anti*-malarial measures . .		75,000		75,000
(2) Preliminary expenditure on accepted projects . . .		30,000		39,000
(3) Reserve at Army headquarters for unforeseen expenditure .		1,86,000		2,00,000
Deduct—Lump cut for probable surrenders . . .				—2,50,000
		1,44,10,000		1,23,89,000
Deduct—Transfer from the Defence Reserve Fund		*28,49,000*		*14,41,000*
TOTAL SUB-HEAD A.—WORKS .	1,06,24,550	1,15,61,000	1,11,62,000	1,09,48,000

SERVICES (INCLUDING STORES)— *contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
MINOR HEAD (*a*).—MILITARY BUILDINGS—				
Detailed heads—				
(1) Expenditure		54,40,360*		56,93,000*
(2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government		*2,000*		*1,000*
TOTAL MINOR HEAD (*a*)	53,51,824	54,38,360		56,92,000
MINOR HEAD (*b*).—MILITARY ROADS IN CANTONMENTS	9,58,442	10,16,000		10,25,000
MINOR HEAD (*c*).—MILITARY ROADS *ex*-CANTONMENTS	10,05,609	9,77,000		9 86,000
MINOR HEAD (*d*).—FURNITURE	9,03,397	9,12,290		8,62,000
MINOR HEAD (*e*).—MISCELLANEOUS—				
Detailed heads—				
(1) Expenditure		9,98,350		9,89,000
(2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government		..		..
TOTAL MINOR HEAD (*e*)	9,52,306	9,98,350		9,89,000
TOTAL SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.	91,71,578	93,42,000	93,12,000	95,54,000
SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—				
MINOR HEAD (*a*).—WATER SUPPLY—				
Detailed heads—				
(1) Expenditure		17,07,510		17,95,000
(2) *Deduct*—Recoveries from other departments of the Central Government		*1,38,000*		*1,38,000*
(3) *Deduct*—Recoveries for Water Supplied to Cantonments		*9,62,000*		*10,16,000*
TOTAL MINOR HEAD (*a*)	6,48,470	6,07,510		6,41,000
MINOR HEAD (*b*).—ELECTRICAL—				
Detailed heads—				
(1) Expenditure		36,15,490		36,88,000
(2) *Deduct*—Recoveries from other departments of the Central Government		*1,76,000*		*1,80,000*
TOTAL MINOR HEAD (*b*)	34,88,941	34,39,490		35,08,000
Carried over		40,47,000		41,49,000

*This Comprises—

	1938-39.	1939-40.
(1) Maintenance of buildings including water supply fixtures, etc.	47,15,360	48,33,000
(2) Maintenance of internal electrical installations.	7,25,000	8,60,000

MAIN HEAD 8.—MILITARY ENGINEER

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
		SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—*contd.*				
		Brought forward		40,47,000		41,49,000
		MINOR HEAD (*c*).—ICE	18,333	21,000		18,000
		MINOR HEAD (*d*).—MANUFACTURES	..	..		..
		MINOR HEAD (*e*).—WORKSHOPS	..	..		..
		MINOR HEAD (*f*).—MISCELLANEOUS MACHINERY	49,871	41,000		63,000
		MINOR HEAD (*g*).—RENEWALS	2,54,751	2,37,000		3,11,000
		MINOR HEAD (*h*).—TELEPHONES	15,447	15,000		16,000
		TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS	44,75,813	43,61,000	45,17,000	45,57,000
		SUB-HEAD D.—GENERAL CHARGES.				
		MINOR HEAD (*a*).—RENT FOR HIRED BUILDINGS—				
		Detailed heads—				
		(1) Expenditure		17,27,670		17,68,000
		(2) *Deduct*—Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease	..	..		..
		TOTAL MINOR HEAD (*a*)	17,89,094	17,27,670		17,68,000
		MINOR HEAD (*b*).—RENT FOR LAND	91,768	1,00,000		93,000
		MINOR HEAD (*c*).—RATES AND TAXES	3,57,725	3,84,330		3,64,000
		MINOR HEAD (*d*).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS	2,87,511	2,84,000		2,77,000
		MINOR HEAD (*e*).—CARE OF VACANT BUILDINGS	1,52,007	1,54,000		1,52,000
		MINOR HEAD (*f*).—MISCELLANEOUS	47,610	70,000		45,000
		TOTAL SUB-HEAD D.—GENERAL CHARGES.	27,25,715	27,20,000	27,10,000	26,99,000
		SUB-HEAD E.—ESTABLISHMENTS.				
		Detailed heads—				
225	263	(1) Pay of officers		31,57,000		31,37,000
2,115	2,079	(2) Pay of engineering, Surveyor's Assistants clerical, drawing and menial establishments—Permanent		27,74,000		27,39,000
		(3) Pay of engineering, Surveyor's Assistants, clerical, drawing and menial establishments Temporary		8,87,000		8,69,000
		(4) Transportation charges.		5,71,000		5,67,000
		(5) Payment for printing and stationery		1,63,000		1,63,000
		(6) Telephones		41,000		40,000
		(7) Miscellaneous		2,49,000		2,49,000
		(8) Payments to other departments		54,000		61,000
		(9) Credits from other departments		*8,36,000*		*8,11,000*
		TOTAL SUB-HEAD E.—ESTABLISHMENTS	63,16,191	70,60,000	70,26,000	70,14,000

SERVICES (INCLUDING STORES)—*contd.*

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
SUB-HEAD F.—TOOLS AND PLANT.				
MINOR HEAD (*a*)—MILITARY ENGINEER SERVICE EXPENDITURE				
Detailed Heads—				
(1) New supplies	4,32,904	5,05,000		5,02,000
(2) Repairs, renewals, carriage, etc. .				
MINOR HEAD (*b*)—PAYMENTS TO OTHER DEPARTMENTS . .		4,000		6,000
MINOR HEAD (*c*)—CREDITS FROM OTHER DEPARTMENTS .	4,850 *1,07,811*	*74,000*		*81,000*
TOTAL SUB-HEAD F.—TOOLS AND PLANT .	3,29,943	4,35,000	5,08,000	4,27,000
SUB-HEAD G.—STORES . .				
MINOR HEAD (*a*)—STOCK: (1) Debits . . . . . (2) Credits				
MINOR HEAD (*b*)—STORE PURCHASES IN INDIA: (1) Charges . . . . . (2) *Deduct*—credits by transfer to works and stock . .		5,48,000		2,08,000
MINOR HEAD (*c*)—LONDON STORES: (1) Charges in England . . (2) Indian charges . . . (3) *Deduct*—Credits by transfer to works and stock . .				
Deduct—Transfer from the Defence Reserve Fund		*5,73,000*		*2,54,000*
TOTAL SUB-HEAD G.—STORES . .	—3,05,502	—25,000	2,17,000	—46,000
SUB-HEAD Q.—M. E. S. ADVANCES.	2,35,660	..	..	..
SUB-HEAD J.—ENGLAND.				
(*a*) Pay and allowance of officers .		1,60,000		1,40,000
(*b*) Pay of other ranks				
(*c*) Miscellaneous		1,54,000		1,12,000
(*d*) Leave and Deputation salaries, etc.		16,000		19,000
(*e*) Sterling overseas pay . .		87,000		1,07,000
TOTAL SUB-HEAD J.—ENGLAND .	7,31,060	4,17,000	3,80,000	3,78,000
SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE.				
(1) Stores		..		..
(2) Establishments		..		..
TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE . .	—3,788	..	2,000	..
TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES .	3,43,01,220	3,58,71,000	3,58,34,000	3,55,31,000

MAIN HEAD 8/VIII—MILITARY ENGINEER

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
INDIA.				
SUB-HEAD A.—RENTS.				
Detailed heads—				
(1) Buildings		7,72,000		7,78,000
(2) Furniture		47,000		40,000
(3) Internal electrical installations and hire of fans		27,000		25,000
(4) Miscellaneous		15,000		17,000
	8,59,160	8,61,000	9,00,000	8,60,000
SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF—				
Detailed heads—				
(1) Water		2,29,000		2,63,000
(2) Electric energy		10,49,000		10,50,000
	12,83,039	12,78,000	13,50,000	13,13,000
SUB-HEAD C.—SALES OF GOVERNMENT PROPERTY	1,04,729	1,50,000	1,50,000	1,34,000
SUB-HEAD D.—MISCELLANEOUS	3,32,736	2,39,000	2,39,000	2,57,000
SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT	7,40,016	16,47,000	16,30,000	80,000
SUB-HEAD F.—RECEIPTS FROM THE HASTINGS MILITARY LAND SUSPENSE ACCOUNT	87,867	1,94,000	37,000	..
Sub-Head G.—England—				
Miscellaneous		1,000		1,000
TOTAL SUB-HEAD G.—ENGLAND	539	1,000	7,000	1,000
Sub-Head H.—Exchange	—3	..	..	..
TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES	34,08,083	43,70,000	43,13,000	26,45,000

SERVICES—*concld.*

MAIN HEAD 9/IX.—AUXILIARY AND TERRITORIAL FORCES.

SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES . .	1,05,327	...	1,05,327	1,03,000	...	1,03,000	1,03,000	..	1,03,000	1,04,000	..	1,04,000
B.—AUXILIARY FORCE	36,73,153	...	36,73,153	36,26,000	...	36,26,000	36,50,000	...	36,50,000	36,50,000	...	36,50,000
C.—TERRITORIAL FORCE—												
(a) Normal charges	12,62,076	...	12,62,076	12,70,000	..	12,70,000	12,48,000	...	12,48,000	12,54,000	...	12,54,000
(b) Civil grant	7,80,190	...	7,80,190	7,81,000	..	7,81,000	8,00,000	...	8,00,000	8,20,000	...	8,20,000
RECEIPTS		15,848	—15,848	..	18,000	—18,000	...	10,000	—10,000	...	10,000	—10,000
TOTAL	58,20,746	15,848	58,04,898	57,80,000	18,000	57,62,000	58,01,000	10,000	57,91,000	58,28,000	10,000	58,18,000

EXPLANATIONS.

1. *Sub-Head A.*—Represents a proportion of the charges on account of the staffs employed at Army Headquarters, Commands, Districts and Brigade headquarters in connection with Auxiliary and Territorial Force duties (excluding proportionate charges in respect of the units whose expenditure is debitable to Civil Grant).

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act, 1920. This Force is the successor of the Indian Volunteer Force, which in 1917 gave place to the Indian Defence Force in which service was obligatory for the period of the war.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 18,000 of all ranks.

Pay is drawn at special Auxiliary Force rates, and subject to fulfilment of the complete obligation, a bonus equivalent to the pay earned is also admissible.

Annual training periods are as follows:—

Active Class (excluding Railway units).

Recruits	(Days)	32
Trained soldiers	„	16
Railway units—		
Recruits	„	16
Trained soldiers:—		
Officers and N. C. Os.	„	12
Privates	„	8

In addition, all including reservists are required to complete a musketry course.

Permanent staffs, per unit, normally consist of:—

1 Adjutant.

1 Acting Regimental Sergeant Major.

1 Acting Regimental Quartermaster Sergeant.

1 Staff Sergeant Instructor per company, squadron, etc.

3. *Indian Territorial Force.*—The Indian Territorial Force is constituted by the Indian Territorial Force Act, 1920.

The Force consists of:—

	Establishment.
17 Provincial Battalions which are apportioned to the various Provinces.	11,556
4 Urban Units (one of these is wasting and does no training)	1,038
10 University Training Corps units	4,379
Indian Territorial Force, Medical Branch	100

The Provincial Battalions are intended to form a second line to the regular Indian Army and their liability for military service is, therefore, a general one, *i.e.*, they may be employed anywhere within the limits of India, and in an emergency, beyond those limits by a special order of the Governor General in Council. The liability of Urban Units is confined to the Province in which located, while the University Training Corps are purely educational and have no liability for military service.

Pay is as for the Indian Army with the exception of King's commissioned officers who draw British Service rates of pay. Members of Urban units are also eligible for a bounty of Rs. 30 on completion of training, and these units further draw a capitation grant for each efficient member.

Training is authorised as follows:—

(*i*) *Provincial units.*—Recruit training . . . . . 1 month.
Annual training . . . . . 1 month.
Additional annual training (13 units) . . 1 month.

Cadre training of about two months duration may be carried out by all units as funds permit.

(*ii*) *Urban units*—
Preliminary (recruits) training . . . . . 32 days.
Annual training . . . . . 16 days.

(*iii*) University Training Corps units—

80 hours during the first academic year from the date of enrolment. Thereafter not less than 56 hours of actual drill and instruction of which not more than 30 hours may be performed in camp. The total period of embodiment in Camp will not exceed 15 days during the year.

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

Provincial Battalions—4 British officers.	
	2 Indian officers.
	8 Indian non-commissioned officers (for the training period.)
Urban Units . .	As for Auxiliary Force, India (Indian Non-commissioned officers).
University Training Corps.—As for Auxiliary Force, India.	

The charges pertaining to all University Training Corps, all units of the Urban Infantry and certain selected Provincial battalions of the Indian Territorial Force are met from the special grant for the expansion of the Territorial forces.

The increase of Rs. ·56 lakh as compared with budget 1938-39 is due to normal fluctuations.

EXPLANATIONS.

MAIN HEAD 9/IX —AUXILIARY

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		INDIA.				
		SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES.				
		Detailed heads—				
		(1) Pay of officers . .		56,400		57,300
		(2) Pay and allowances of establishments .		40,200		40,200
		(3) Transportation .		6,400		6,500
		TOTAL SUB-HEAD A .	1,05,327	1,03,000	1,03,000	1,04,000
		SUB-HEAD B.—AUXILIARY FORCE.				
		Detailed heads—				
43	42	(1) Pay of officers .		5,20,000		5,00,000
186	188	(2) Pay of British other ranks . . .		7,03,270		7,26,000
		(3) Pay of members under training . .		13,30,000		13,36,000
121	121	(4) Pay of watchers .		49,630		49,000
		(5) Pay of establishments other than watchers .		3,60,000		3,67,000
		(6) Kit and clothing allowances . .		18,000		18,000
		(7) Transportation of members under training and of unit stores for normal or training purposes . .		2,03,000		2,14,000
		(8) Transportation of officers, B. O. Rs., watchers and other establishments .		1,47,100		1,50,000
		(9) Training grant . .		1,55,000		1,55,000
		(10) Miscellaneous . .		1,40,000		1,35,000
		TOTAL SUB-HEAD B .	36,73,153	36,26,000	36,50,000	36,50,000

AND TERRITORIAL FORCES—*contd.*

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		SUB-HEAD C.—TERRITORIAL FORCE.				
		Minor Head (*a*) Normal charges.				
		Detailed heads—				
52	52	(1) Pay of officers . .		3,83,000		3,70,000
26	26	(2) Pay of Indian officers and Indian other ranks . . .		40,000		40,000
		(3) Pay of members under training . .		5,94,000		5,85,000
		(4) Pay of establishments		55,000		54,000
		(5) Kit and clothing allowances . .		8,000		8,000
		(6) Transportation .		1,18,950		1,22,000
		(7) Training grant .		24,050		24,050
		(8) Miscellaneous .		47,000		50,950
		Minor Head (*a*) .	12,62,076	12,70,000	12,48,000	12,54,000
		Carried over	12,62,076	12,70,000	12,48,000	12,54,000

MAIN HEAD 9/IX.—AUXILIARY

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	12,62,076	12,70,000	12,48,000	12,54,000
		SUB-HEAD C.—TERRITORIAL FORCE—*concld.*				
		Minor Head (*b*) Civil grant.				
27 49	27 49	(1) Pay of officers . .				
		(2) Pay of Indian officers and British and Indian other ranks . .				
		(3) Pay of members under training . .				
		(4) Pay of establishments		7,81,000		8,20,000
		(5) Kit and clothing allowances. . .				
		(6) Transportation . .				
		(7) Training grant . .				
		(8) Miscellaneous . .				
		TOTAL MINOR HEAD (*b*) .	7,80,190	7,81,000	8,00,000	8,20,000
		TOTAL SUB-HEAD C. .	20,42,266	20,51,000	20,48,000	20,74,000
		TOTAL EXPENDITURE—MAIN HEAD 9 . . .	58,20,746	57,80,000	58,01,000	58,28,000
		RECEIPTS.				
		(1) Miscellaneous . .	15,848	18,000	10,000	10,000
		Total Receipts Main Head IX. .	15,848	18,000	10,000	10,000

AND TERRITORIAL FORCES— *concld.*

EXPLANATIONS.

MAIN HEAD 10/X.—AIR FORCES (INCLUDING STORES).

SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Etimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GROUP, WING STATIONS, STATION HEADQUARTERS, SQUADRONS, HILL DEPOT AND INDIAN AIR FORCE	36,46,453	...	36,46,453	37,89,000	...	37,89,000	38,48,000	...	38,48,000	39,94,000	...	39,94,000
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.	26,23,399	...	26,23,399	27,93,000	...	27,93,000	27,52,000	...	27,52,000	27,05,000	...	27,05,000
C.—AIR FORCES HEADQUARTERS	7,98,783	...	7,98,783	8,09,000	...	8,09,000	8,24,000	...	8,24,000	8,08,000	...	8,08,000
D.—PURCHASE AND SALE OF STORES	42,03,032	1,41,854	40,61,178	40,51,000	1,14,000	39,37,000	43,42,000	1,28,000	42,14,000	13,87,000	1,20,000	12,67,000
E.—MISCELLANEOUS	1,46,638	51,328	95,310	1,90,000	71,000	1,19,000	1,42,000	73,000	69,000	1,89,000	73,000	1,16,000
F.—WORKS EXPENDITURE	10,53,589	29,850	10,23,739	23,82,000	29,000	23,53,000	14,67,000	29,000	14,38,000	23,68,000	29,000	23,39,000
ENGLAND	76,15,356	38,023	75,77,333	76,53,000	30,000	76,23,000	84,73,000	65,000	84,08,000	1,11,69,000	49,000	1,11,20,000
EXCHANGE	—39,458	—197	—39,261	...	...	...	44,000	...	44,000	...	...	...
	2,00,47,792	2,60,858	1,97,86,934	2,16,67,000	2,44,000	2,14,23,000	2,18,92,000	2,95,000	2,15,97,000	2,26,20,000	2,71,000	2,23,49,000
Deduct—Transfer from the Defence Reserve Fund	...	...	...	*14,49,000*	...	*14,49,000*	...	...	...	*22,75,000*	...	*22,75,000*
TOTAL HEAD 10/X	2,00,47,792	2,60,858	1,97,86,934	2,02,18,000	2,44,000	1,99,74,000	2,18,92,000	2,95,000	2,15,97,000	2,03,45,000	2,71,000	2,00,74,000

EXPLANATIONS.

The budget for 1939-40 provides for the following establishments :—

Royal Air Force.—242 British Royal Air force officers, 2 Royal Engineer officers, 1 Indian meteorologist, 3 officer supervisors, 1,884 British airmen, 1 Indian officer, 3 Indian other ranks, 306 Indian artificers, 116 Indian mechanical transport drivers, 185 civilian clerks, storekeepers and draftsmen, 23 British Clerks and 12 Indian clerks of Indian Army Corps of Clerks, 3 clerks, (Indian hawai sepoys,) 6 school mistresses, 8 language teachers and 823 followers.

Indian Air Force.—2 British officers, 19 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 27 British airmen, 130 Indian airmen, 16 Indian mechanical transport drivers, 20 Indian mechanical transport drivers reservists, 18 Indian apprentices and 52 Indian followers.

The following are the units of the Air Forces in India :—

Headquarters, Air Forces in India.

Group headquarters.

2 Wing headquarters.

2 Station headquarters.

4 Bomber squadrons, Royal Air Force.

3 Army co-operation squadrons, Royal Air Force.

1 Army co-operation squadron, Indian Air Force.

1 Bomber transport squadron, Royal Air Force.

1 Communication flight.

1 Aircraft depot.

1 Mechanical transport repair section.

1 Central wireless station.

1 Hill depot (open during the summer months only).

2. The duties and functions of these units are —

The Headquarters, Air Forces, control the operation training and administration of all the air forces in India.

The Group Headquarters command Nos. 1 and 2 (Indian) Wing Stations, No. 28 (Army Co-operation) squadron and No. 20 (Army Co-operation) squadron and exercise operational control and co-ordinate the work of these units.

The function of a Wing or Station Headquarters is to control the operation and training of the squadrons and to look after all administrative details in connection with the station. In the interest of economy, certain services such as transport, stores, etc., are centralised under Wing or Station control.

The Aircraft Depot receives all Air Forces stores from England, erects new aeroplanes, overhauls and repairs engines and airframes, parachutes, armament and all aircraft equipment including instruments. It is the supply base for all units for all types of equipment with the exception of Mechanical Transport stores which are supplied from Mechanical Transport Repair Section.

Mechanical Transport Repair Section is responsible for the repair and overhaul of all Air Forces motor transport vehicles and the supply of M. T. spares, etc., to units.

EXPLANATIONS.

Budget, 1939-40, is Rs. 9·26 lakhs more than budget, 1938-39, due mainly to the inclusion of provision for certain measures of re-equipment and expansion.

MAIN HEAD 10.— AIR FORCES (INCLUDING STORES)—*contd.*

DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

Numbers. 1938-39. Units.	Numbers. 1938-39. British officers.	Numbers. 1938-39. British other ranks.	Numbers. 1939-40. Units.	Numbers. 1939-40. British officers.	Numbers. 1939-40. British other ranks.		Budget Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
						A.—GROUP, WING STATIONS, STATION HEADQUARTERS, SQUADRONS, HILL DEPOT AND INDIAN AIR FORCE—		
						(a) GROUP, WING STATIONS, STATION HEADQUARTERS AND SQUADRONS.		
1	10	41	1	10	35	(1) GROUP HEADQUARTERS	2,44,550	2,34,020
			1	17	150	(2) No. 1 (Indian) Wing Station Headquarters and 1 Bomber squadron.		5,42,025
2	67	477	1	32	260	(3) No., 2 (Indian) Wing Station Headquarters and 2 Bomber squadrons.	18,48,680	9,21,465
			1	15	109	(4) Bomber squadron		3,79,440
1	3	3	1	3	25	(5) STATION HEADQUARTERS (including Central Wireless Station), Ambala.	42,620	1,07,000
4	89	622	3	69	444	(6) Army Co-operation Squadrons	22,07,640	15,63,368
..	..	..	1	22	167	(7) Bomber Transport Squadron.	..	6,83,122
	169	1,143		168	1,190		43,43,490	44,30,440

MAIN HEAD 10.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—GROUP, WING STATIONS, STATION HEADQUARTERS SQUADRONS, HILL DEPOT AND INDIAN AIR FORCE.				
		MINOR HEAD (a)—GROUP, WING STATIONS AND STAION HEADQUARTERS AND SQUADRONS.				
		Detailed heads—				
69	168	(1) Pay of officers .		14,83,220		14,14,000
1,143	1,190	(2) Pay of British airmen		23,01,710		24,08,510
173	170	(3) Pay of Indian ranks and civilians . .		99,210		1,01,160
464	487	(4) Pay of followers .		97,710		1,00,000
		(5) Kit and clothing allowances . . .		1,11,540		1,16,360
		(6) Transportation . .		1,61,990		1,89,330
		(7) Hired transport .		3,900		5,000
		(8) Miscellaneous . .		84,210		96,080
		TOTAL MINOR HEAD (a) .	42,57,083	43,43,490	43,48,000	44,30,440
		Carried over .	42,57,083	43,43,490	43,48,000	44,30,440

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor head (*a*).—Group, Wing Stations, Station Headquarters and Squadrons.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters, two Wing Stations, one Wing Headquarters, two Station Headquarters, 4 Army Co-operation Squadrons, 4 Bomber Squadrons and one Bomber Transport Squadron.

The provision also includes the pay and allowances of two meteorological officers who supply weather information and study the special meteorological problems in connection with flying in this country.

MAIN HEAD 10.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	42,57,083	43,43,490	43,48,000	44,30,440
		EXPENDITURE—*concld.*				
		SUB-HEAD A.—GROUP, WING STATIONS, STATION HEADQUARTERS, SQUADRONS HILL DEPOT AND INDIAN AIR FORCE—*concld.*				
		MINOR HEAD (*b*)—ROYAL AIR FORCE HILL DEPOT.				
		Detailed heads—				
		(1) Pay of civilians .				
		(2) Pay of followers .				
		(3) Transportation .		17,000		17,000
		(4) Hired transport				
		(5) Miscellaneous . .				
		TOTAL MINOR HEAD (*b*) .	18,242	17,000	17,000	17,000
		MINOR HEAD (*c*)—INDIAN AIR FORCE.				
		Detailed heads—				
18	21	(1) Pay of officers . .		1,35,110		1,21,350
35	27	(2) Pay of British airmen		1,05,900		87,000
107	184	(3) Pay of Indian ranks and civilians . .		66,140		1,10,000
46	52	(4) Pay of followers .		9,520		10,210
		(5) Kit and clothing allowances		6,340		7,000
		(6) Transportation . .		10,000		19,000
		(7) Hired transport . .		1,000		1,000
		(8) Miscellaneous . .		4,500		44,000
		TOTAL MINOR HEAD (*c*) . .	2,62,004	3,38,510	3,66,000	3,99,560
		MINOR HEAD (*d*)—*DEDUCT*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 . .	*34,426*	*35,000*	*35,000*	*35,000*
		MINOR HEAD (*e*)—*DEDUCT*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN .	*8,56,450*	*8,75,000*	*8,48,000*	*8,18,000*
			36,46,453	37,89,000	38,48,000	39,94,000
		Deduct—Transfer from the Defence Reserve Fund	..	..	..	*1,30,000*
		TOTAL SUB-HEAD A . .	36,46,453	37,89,000	38,48,000	38,64,000

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Minor head (c).—*Indian Air Force*.—As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. The unit consisting of a Squadron Headquarters and 3 Flights has been completed.

Sub-Head A.—The increase of 2·05 lakhs as compared with budget, 1938-39, is mainly due to the formation of a Bomber Transport Squadron [partly counterbalanced by savings under Sub-head (B)], the completion of the I. A. F. Squadron to 3 flights and smaller recoveries on account of family allotments from British airmen.

MAIN HEAD 10.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
		SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC.	Rs.	Rs.	Rs.	Rs.
		MINOR HEAD (*a*)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.				
		Detailed heads—				
2	1	(1) Pay of students at the Staff College, Quetta		28,720		13,600
		(2) Minor training expenses grant		2,500		2,500
		TOTAL MINOR HEAD (*a*)	27,376	31,220		16,100
		MINOR HEAD (*b*)—AIR FORCES EDUCATION.				
		Detailed heads—				
17	17	(1) Pay of establishments		1,30,480		1,30,000
		(2) Education grant		7,500		7,600
		TOTAL MINOR HEAD (*b*)	1,19,489	1,37,980		1,37,600
		MINOR HEAD (*c*)—R. A. F. MEDICAL SERVICE.				
		Detailed heads—				
10	10	(1) Pay of officers		1,09,300		1,08,000
27	27	(2) Pay of British airmen		50,040		49,000
		(3) Kit and clothing allowances		2,500		2,500
		(4) Transportation		5,000		4,000
		(5) Miscellaneous		2,000		2,000
		(6) Cost of treatment in Civil and Military hospitals		62,330		64,420
		TOTAL MINOR HEAD (*c*)	2,18,325	2,31,170		2,29,920
		MINOR HEAD (*d*)—AIRCRAFT DEPOT.				
		Detailed heads—				
25	25	(1) Pay of officers		2,67,050		2,57,000
521	520	(2) Pay of British airmen		10,47,110		10,59,000
282	283	(3) Pay of Indian officers, other ranks and civilians		1,74,130		1,75,000
184	187	(4) Pay of followers		46,280		47,150
		(5) Kit and clothing allowances		53,500		53,250
		(6) Transportation		86,000		1,10,500
		(7) Hired transport		200		400
		(8) Miscellaneous		30,000		33,160
		TOTAL MINOR HEAD (*d*)	15,75,117	17,04,270		17,35,460
		Carried over	19,40,307	21,04,640		21,19,080

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-Head B.—Minor head (*a*).—One Royal Air Force officer is seconded for training at the Staff College, Quetta. The object is to afford selected officers higher instruction in the art of war and in the duties of the staff than is obtainable in a squadron.

Minor Head (*b*).—*Air Forces Education.*—This minor head provides for the pay and allowances of eight Royal Air Force education officers, one Indian assistant education officer, six Army schoolmistresses and eight language teachers.

The functions of education officers in India are to provide educational facilities for officers and airmen in preparation for service courses and examinations and for general education with a view to raise the level of general intelligence and to develop those qualities of mind and character which go to form an efficient disciplined force under modern conditions.

Schoolmistresses are employed for the education of airmen's children.

Minor Head (*c*).—*R. A. F. Medical Service.*—Under this head provision has been made for the personnel of the Royal Air Force medical service which is organised for the prevention of disease and for the care and treatment of such sick and injured as may not require hospital treatment. All hospital cases are sent to the Army hospitals for treatment and their expenses are met from Air Force funds on fixed rates.

MAIN HEAD 10.—

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	19,40,307	21,04,640		21,19,080
		SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—*concld.*				
		MINOR HEAD (*e*)—AIR FORCE STATION, LAHORE.				
		Detailed heads—				
17	12	(1) Pay of officers . .		1,64,680		1,16,120
172	147	(2) Pay of British airmen		3,41,850		3,03,600
114	114	(3) Pay of Indian ranks and civilians . . .		78,800		78,000
98	109	(4) Pay of followers .		22,990		20,800
		(5) Kit and clothing allowances. . .		18,340		14,300
		(6) Transportation .		35,000		26,000
		(7) Hired transport .		100		..
		(8) Miscellaneous . .		12,500		13,000
		TOTAL MINOR HEAD (*e*)	6,68,992	6,74,260		5,71,820
		MINOR HEAD (*f*)—ECCLESIASTICAL ESTABLISHMENTS—AIR FORCES SHARE OF COST.	14,100	14,100		14,100
		TOTAL SUB-HEAD B.	26,23,399	27,93,000	27,52,000	27,05,000
		SUB-HEAD C.—AIR FORCES HEADQUARTERS.				
		Detailed heads—				
24	24	(1) Pay of officers .		4,62,040		4,38,000
12	16	(2) Pay of British airmen . . .		33,730		34,000
63	66	(3) Pay of establishment other than followers .		1,83,980		2,03,180
41	41	(4) Pay of followers .		9,550		9,600
		(5) Kit and clothing allowances . . .		1,700		1,900
		(6) Transportation		56,000		57,000
		(7) Hired transport .		...		...
		(8) Miscellaneous . .		37,000		39,320
		(9) Telephone charges .		10,000		10,000
		(10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding		15,000		15,000
		TOTAL SUB HEAD C .	7,98,783	8,09,000	8,24,000	8,08,000

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-Head B.—The decrease of ·88 lakh as compared with budget, 1938-39, is due mainly to provision for a half Bomber Transport Flight having been merged in the provision made under Sub-Head A for a full B. T. Squadron.

Sub-Head C.—This head provides for the salaries, etc., of the staff employed at Air Forces Headquarters and for certain contingent expenses.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (*a*)—AVIATION STORES.				
Detailed heads—				
(1) Purchase from the Army		500		500
(2) Central purchase		94,000		96,000
(3) Local purchase		4,000		7,500
(4) Transfer of stores from non-military departments and Imperial stations		500		1,000
(5) Customs duty		15,000		22,000
(6) Contribution to the D. A. F. equalisation fund—				
(*a*) For expenditure during the year		..		..
(*b*) For transfer to/from the equalisation fund		12,19,000		—10,21,000
(7) Normal wastage of air frames and engines—				
(*a*) For expenditure during the year		..		..
(*b*) For transfer to/from the equalisation fund		5,34,000		—2,32,000
		18,67,000		—11,26,000
(8) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		*10,000*		*8,000*
		10,000		*8,000*
Net expenditure under (*a*)	22,12,777	18,57,000		—11,34,000
MINOR HEAD (*b*)—MECHANICAL TRANSPORT STORES.				
Detailed heads—				
(1) Purchase from the Army		100		500
(2) Central purchase		51,000		61,000
(3) Local purchase		1,000		1,000
(4) Transfer of stores from non-military departments and Imperial stations		..		..
(5) Customs duty		58,810		1,02,000
		1,10,910		1,64,500
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		..		..
(7) *Deduct*—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres)		*6,000*		*5,100*
		6,000		*5,100*
Net expenditure under (*b*)	1,65,862	1,04,910		1,59,400
Carried over	23,78,639	19,61,910		—9,74,600

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-head D.—Purchase and sale of stores.—This head caters for such aviation, mechanical transport and miscellaneous stores as can be purchased in India for the maintenance and repair of aircraft and mechanical transport vehicles of the Air Forces in India also for the cost of food, clothing, fuel, light, petrol, benzol, lubricants, ordnance equipment and medical stores obtained from Army sources or by direct purchase in India.

There is a decrease of Rs. 26·64 lakhs as compared with budget, 1938-39. The budget for 1938-39 provided for a transfer of Rs. 17·53 lakhs to the Air Forces Equalisation Fund whereas the budget for 1939-40 provides for a transfer of Rs. 12·53 lakhs from the Equalisation fund for expenditure in England. The decrease is partly counterbalanced by increased expenditure on the expansion of the B. T. Flight to a squadron and re-equipment of one Army Co-operation Squadron.

MAIN HEAD 10.—

	Account, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	23,78,639	19,61,910		—9,74,600
SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.*				
MINOR HEAD (*c*)—PROVISIONS.				
Detailed heads—				
(1) Purchase from the Army . .		1,62,640		1,60,910
(2) Central purchase . . .		..		..
(3) Local purchase		12,000		10,000
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
(5) Bonus paid under the sliding scale of rations scheme		25,000		35,000
		1,99,640		2,05,910
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . .		*2,000*		*2,000*
		2,000		*2,000*
Net expenditure under (*c*) .	2,49,606	1,97,640		2,03,910
MINOR HEAD (*d*)—FUEL AND LIGHT.				
Detailed heads—				
(1) Purchase from the Army . .		*26,800*		*26,580*
(2) Central purchase . . .		..		..
(3) Local purchase		4,000		*3,000*
(4) Transfer of stores from non-military departments and Imperial stations .		..		..
		30,800		*29,580*
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. .		*100*		..
		100		..
Net expenditure under (*d*) .	27,161	30,700		29,580
MINOR HEAD (*e*)—PETROL, BENZOL AND LUBRICANTS (AVIATION).				
Detailed heads—				
(1) Purchase from the Army . .		12,81,000		14,15,000
(2) Central purchase. . . .		30,000		50,000
(3) Local purchase		..		..
(4) Transfer of stores from non-military departments and Imperial stations.		10,000		20,000
		13,21,000		14,85,000
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . .		*5,000*		*5,000*
		5,000		*5,000*
Net expenditure under (*e*) .	9,69,022	13,16,000		14,80,000
Carried over . .	36,24,428	25,06,250		7,38,890

AIR FORCES (INCLUDING STORES)—*contd.*

	Accounts, 1937-38. Rs.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.
Brought forward	36,24,428	35,06,250		7,38,890
SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.*				
MINOR HEAD (*f*)—PETROL AND LUBRICANTS (M. T.).				
Detailed heads—				
(1) Purchase from the Army		77,000		83,000
(2) Central purchase		..		..
(3) Local purchase		..		..
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		77,000		83,000
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		*500*		*500*
(6) *Deduct*—Hire charges of vehicles allocated for purchase of petrol, oil and lubricants.		*4,000*		*3,400*
		4,500		*3,900*
Net expenditure under (*f*)	31,442	72,500		79,100
MINOR HEAD (*g*)—MISCELLANEOUS STORES.				
Detailed heads—				
(1) Purchase from the Army		80,020		1,58,010
(2) Central purchase.		1,31,520		65,000
(3) Local purchase		31,000		23,000
(4) Transfer of stores from non-military departments and Imperial stations		..		..
(5) Customs duty		*20,000*		*27,500*
		2,62,540		*2,73,510*
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		*45,000*		*42,000*
		45,000		*42,000*
Net expenditure under (*g*)	2,80,531	2,17,540		2,31,510
MINOR HEAD (*h*)—MEDICAL STORES.				
Detailed heads—				
(1) Purchase from the Army		12,550		11,190
(2) Central purchase		..		..
(3) Local purchase		500		600
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
		13,050		11,790
(5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		..		..
		..		..
Net expenditure under (*h*)	9,628	13,050		11,790
Carried over	39,46,029	38,09,340		10,61,290

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs
Brought forward .	39,46,029	38,09,340		10,61,290
SUB-HEAD D.—PURCHASE AND SALE OF STORES—*concld.*				
MINOR HEAD (*i*).—CLOTHING.				
Detailed heads—				
(1) Purchase from the Army . .		73,470		1,03,130
(2) Central purchase . . .		2,000		2,000
(3) Local purchase . . .		1,500		1,500
(4) Transfer of stores from non-military departments and Imperial stations.		..		..
(5) Customs duty		6,500		7,000
		83,470		1,13,630
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army		*3,000*		*3,000*
		3,000		*3,000*
Net expenditure under (*i*) .	1,10,585	80,470		1,10,630
MINOR HEAD (*j*).—ORDNANCE STORES.				
Detailed heads—				
(1) Purchase from the Army . .		1,58,450		2,11,810
(2) Central purchase . . .		5,240		4,270
(3) Local purchase . . .		1,000		3,000
(4) Transfer of stores from non-military departments and Imperial stations.		500		1,000
(5) Customs duty		5,000		4,000
TOTAL .		1,70,190		2,24,080
(6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army.		*9,000*		*9,000*
		9,000		*9,000*
Net expenditure under (*j*) .	1,46,418	1,61,190		2,15,080
		40,51,000		13,87,000
Deduct.—Transfer from the Defence Reserve Fund	..	..		*4,26,000*
TOTAL SUB-HEAD D	42,03,032	40,51,000	43,42,000	9,61,000

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD E.—MISCELLANEOUS.				
Detailed heads—				
(1) Miscellaneous.		1,40,000		1,39,000
(2) Reserve at the disposal of the Air Officer Commanding for small measures		50,000		50,000
	1,46,638	1,90,000	1,42,000	1,89,000
Deduct.—Transfers from the Defence Reserve Fund	..	..	..	*4,000*
TOTAL SUB-HEAD E.	1,46,638	1,90,000	1,42,000	1,85,000

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-head E.—Miscellaneous.—This head provides for expenditure on miscellaneous services, *e.g.*, compensation to officers and airmen for loss of kit, compensation to civilians for damage to crops or other property caused by aircraft or mechanical transport, rewards to officers and airmen on their qualifying in Indian languages, payments for printing and stationery, storage and other charges for Air Forces bombs in arsenals, etc.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—WORKS EXPENDITURE.				
MINOR HEAD (*a*).—WORKS.				
Detailed heads—				
(1) Accommodation—Officers' quarters and messes		..		..
(2) Accommodation—British personnel		..		..
(3) Accommodation—Indian personnel		2,11,700		27,800
(4) Accommodation—miscellaneous units		1,37,000		10,19,000
(5) Hospitals		..		..
(6) Depots, etc.		..		..
(7) Defences		..		..
(8) Mobilization works		..		..
(9) Miscellaneous		..		..
(10) Lands, communications and drainage		9,34,600		2,72,800
(11) Furniture		14,000		15,000
(12) Installations—Water		..		..
(13) INSTALLATIONS—ELECTRICAL		66,000		..
(14) Minor works		1,21,900		1,00,000
(15) Losses		..		..
TOTAL MINOR HEAD (*a*)	2,49,707	14,85,200		14,34,600
MINOR HEAD (*b*).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC.				
Detailed heads—				
(1) Buildings		2,48,160		2,81,800
(2) Military roads in cantonments		30,300		29,600
(3) Military roads ex-cantonments		10,000		10,000
(4) Furniture		28,500		29,800
(5) Miscellaneous		1,87,000		1,82,000
TOTAL MINOR HEAD (*b*)	5,08,388	5,03,960		5,33,200
Carried over	7,58,095	19,89,160		19,67,800

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Sub-head F.—Works expenditure.—This head includes provision for the construction of (*i*) buildings required to accommodate personnel of the Air Forces in India and stores (*ii*) defences, (*iii*) roads, (*iv*) purchase of lands and (*v*) purchase of furniture, as well as maintenance thereof. Air Force works are normally executed by or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Air Forces, is on the staff of the Headquarters, Air Forces in India. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply, etc., to interpret Air Forces requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to ensure their suitability for Air Force requirements. Establishment charges at 6 per cent. and tools and plant charges at 1 per cent. are paid to the Military Engineer Services for work done by them for the Air Forces; works audit charges at 1½ per cent. are provided under Head 2-J.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	7,58,095	19,89,160		19,67,800
SUB-HEAD F.—WORKS EXPENDITURE—*concld.*				
MINOR HEAD (*c*).—MAINTENANCE AND OPERATION—INSTALLATIONS.				
Detailed heads—				
(1) Water supply . . .		79,000		77,000
(2) Electrical		1,33,000		1,34,100
(3) Miscellaneous machinery . .		1,000		1,500
(4) Renewals		..		2,000
TOTAL MINOR HEAD (*c*) . . .	2,06,043	2,13,000		2,14,600
MINOR HEAD (*d*).—GENERAL CHARGES				
Detailed heads—				
(1) Rent for hired buildings . .		2,100		8,420
(2) Rent of land		9,200		9,200
(3) Rates and taxes . . .		1,600		1,600
(4) Payments for railway sidings and platforms . . .		9,700		9,700
(5) Care of vacant buildings . .		3,600		3,600
(6) Miscellaneous		9,000		9,000
TOTAL MINOR HEAD (*d*) .	33,494	35,200		41,520
MINOR HEAD (*e*).—ESTABLISHMENT .	48,218	1,24,430		1,23,830
MINOR HEAD (*f*).—TOOLS AND PLANT .	7,739	20,210		20,250
		23,82,000		23,68,000
Deduct—Transfer from the Defence Reserve Fund		*12,01,000*		*12,48,000*
TOTAL SUB-HEAD F.—WORKS EXPENDITURE	10,53,589	11,81,000	14,67,000	11,20,000

AIR FORCES (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 10.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD G.—ENGLAND.				
(a) Payments to Air Ministry for personnel serving in India		28,00,000		28,00,000
(b) Discharge gratuities		10,000		4,000
(c) Unemployment insurance		15,000		6,000
(d) National health insurance		16,000		16,000
(e) Contributory pensions act, 1925		60,000		60,000
(f) Consolidated clothing allowances		10,000		23,000
(g) Marriage allowances and allotments		9,72,000		9,60,000
(h) Pay and allowances		1,40,000		1,60,000
(i) Educational and instructional charges		38,000		51,000
(j) Stores taken to India with airmen		6,000		11,000
(k) Sea transport charges		3,40,000		5,40,000
(l) Miscellaneous		4,000		4,000
(m) Leave and deputation salaries, etc.		12,000		16,000
(n) Sterling overseas pay		5,000		5,000
(o) Stores for India—				
(1) Aviation—				
(a) Contribution to the A. F. Equalisation Fund—				
For expenditure during the year				
(i) Airframes and engines		..		24,68,000
(ii) Aviation Stores		..		4,66,000
(iii) M. T. Vehicles		..		3,03,000
(iv) M.T. Spares.		..		11,000
(v) Ordnance Stores		..		59,000
(b) Normal wastage of airframes and engines—				
For expenditure during the the year		5,33,000		2,32,000
(2) Aviation (stores)		19,26,000		16,93,000
(3) M. T. (vehicles)		2,88,000		2,18,000
(4) M. T. (spares)		50,000		50,000
(5) Clothing		25,000		25,000
(6) Ordnance (stores)		2,89,000		7,95,000
(7) Miscellaneous		92,000		1,71,000
(8) Publications and forms		22,000		22,000
TOTAL SUB-HEAD G.—ENGLAND		76,53,000	84,73,000	1,11,69,000
Deduct.—Transfer from the Defence Reserve Fund		*2,48,000*		*4,67,000*
	76,15,356	74,05,000	84,73,000	1,07,02,000
SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE.	—39,458	..	44,000	..
EXPENDITURE MAIN HEAD 10	2,00,47,792	2,02,18,000	2,18,92,000	2,03,45,000

AIR FORCES (INCLUDING STORES)—*concld.*

EXPLANATIONS.

MAIN HEAD X.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD D.—SALE OF STORES.				
(1) Sale of obsolete and surplus stores		40,000		20,000
(2) Recoveries on account of stores issued on payment. . .		74,000		1,00,000
TOTAL SUB-HEAD D. .	1,41,854	1,14,000	1,28,000	1,20,000
SUB-HEAD E.—MISCELLANEOUS.				
Miscellaneous receipts . .		71,000		73,000
TOTAL SUB-HEAD E. .	51,328	71,000	73,000	73,000
SUB-HEAD F.—WORKS—				
Rent of buildings and furniture .	29,850	29,000	29,000	29,000
SUB-HEAD G.—ENGLAND—				
1. Recovery from the Imperial Government in respect of clothing allowances of airmen returning from India		12,000		24,000
2. Fees in respect of cadets at Cranwell College		3,000		3,000
3. Stores taken from India with airmen		7,000		11,000
4. Sea transport receipts . . .		3,000		3,000
5. Miscellaneous		3,000		3,000
6. Sale of unserviceable stores . .		2,000		5,000
TOTAL SUB-HEAD G.—ENGLAND .	38,023	30,000	65,000	49,000
SUB-HEAD H.—EXCHANGE .	—197	..	..	..
TOTAL RECEIPTS MAIN HEAD X .	2,60,858	2,44,000	2,95,000	2,71,000

AIR FORCES (INCLUDING STORES)—*concld.*

EXPLANATIONS.

MAIN HEAD 11/XI.—ROYAL INDIAN NAVY (INCLUDING STORES).

SUMMARY OF ESTIMATES.

Head	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—General Supervision	2,37,794	...	2,37,794	2,87,000	...	2,87,000	2,59,000		2,59,000	2,81,000	...	2,81,000
B.—Marine Survey Department	84,542	...	84,542	84,000	...	84,000	67,000		67,000	75,000	...	75,000
C.—Salaries and Allowances of Officers and Men afloat	11,21,811	...	11,21,811	11,80,000	...	11,80,000	11,95,000		11,95,000	13,36,000	...	13,36,000
D.—Miscellaneous Shore Establishments	12,919	...	12,919	7,000	...	7,000	6,000		6,000	7,000	...	7,000
E.—Dockyards and Workshop	10,69,232	...	10,69,232	9,18,000	...	9,18,000	10,25,000		10,25,000	10,57,000	...	10,57,000
F.—Purchase and Sale of Stores.	13,14,952	...	13,14,952	12,65,000	...	12,65,000	12,81,000		12,81,000	13,50,000	...	13,50,000
G.—Purchase and Hire of Ships and Vessels	1,130	...	1,130	2,000	...	2,000	3,000		3,000	1,000	...	1,000
H.—Expenditure on Works	2,97,340	...	2,97,340	5,77,000	...	5,77,000	9,19,000		9,19,000	10,56,000	...	10,56,000
I.—Miscellaneous	1,44,893	...	1,44,893	30,30,000	...	30,30,000	26,22,000		26,22,000	19,80,000	...	19,80,000
Receipts	...	3,94,203	—3,94,203	...	3,39,000	—3,39,000	...	3,58,000	—3,58,000	...	4,22,000	—4,22,000
J.—England	24,75,898	29,804	24,46,094	9,30,000	8,000	9,22,000	8,99,000	81,000	8,18,000	9,14,000	16,000	8,98,000
K.—Exchange	—12,829	—154	—12,675	...	...	...	5,000	...	5,000	...	...	...
	67,47,682	4,23,853	63,23,829	82,80,000	3,47,000	79,33,000	82,81,000	4,39,000	78,42,000	80,57,000	4,38,000	76,19,000
Deduct.—Transfer from the Defence Reserve Fund	...	...	...	*6,00,000*	..	*6,00,000*	...	...	...	...	...	...
Total	67,47,682	4,23,853	63,23,829	76,80,000	3,47,000	73,33,000	82,81,000	4,39,000	78,42,000	80,57,000	4,38,000	76,19,000

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1928 by an Act of the Indian Legislature became the "Royal Indian Navy" with full combatant status, with effect from the 2nd October 1934. The strength of the service consists of 126* officers, 60† warrant officers and 1,854 other ranks, 146 civilians and 27 menials. In addition the Dockyard employs labour on the daily hire establishment to an average number of 1,000 hands approximately. The present head of the service is a Rear-Admiral of the Royal Navy who is designated "Flag Officer Commanding, Royal Indian Navy". The squadron at present consists of the following vessels :—

Five escort vessels—"Cornwallis", "Clive", "Lawrence", "Hindustan" and "Indus".

The survey ship—"Investigator".

The depot ship—"Dalhousie".

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie".

The target towing trawler "Madras" and a number of small vessels, tugs, etc., employed in the Bombay Dockyard on harbour service.

2. The functions of the Royal Indian Navy in peace-time are as follows :—

(*a*) Training of personnel for service at sea in war.

(*b*) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.

(*c*) Marine survey work in Indian waters.

(*d*) Sea transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The Royal Indian Navy maintains a dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The dockyard also accepts work from local Governments, private firms and the Admiralty.

4. The Royal Indian Navy is responsible for the administration and maintenance of Royal Indian Navy buildings (including the buildings constructed by the Military Engineer Services for the Royal Indian Navy).

5. The Ordnance services in connection with the Royal Indian Navy are carried out by the Master General of Ordnance in India. The expenditure connected therewith is, however, charged to the Royal Indian Navy estimates.

*Includes 3 officers employed on Sea transport duties.

†Includes 2 warrant officers employed on Military and Sea transport duties.

EXPLANATIONS—*contd.*

EXPLANATIONS—*concld.*

MAIN HEAD 11.—ROYAL INDIAN

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEAD A.—GENERAL SUPERVISION.				
		Detailed Heads—				
9	11	(1) Pay of officers .		1,81,000		2,02,800
30	35	(2) Pay of establishments .		83,200		54,100
		(3) Incidental and miscellaneous expenses .		8,800		10,100
		(4) Printing and stationery charges . .		20,000		20,000
		(5) *Deduct*—Recoveries from the Persian Gulf Lighting Service Fund		*6,000*		*6,000*
		TOTAL SUB-HEAD .	2,37,794	2,87,000	2,59,000	2,81,000
		SUB-HEAD B.—MARINE SURVEY DEPARTMENT.				
		Detailed Heads—				
6	6	(1) Pay of officers .		68,200		59,000
10	10	(2) Pay of establishments		12,400		12,600
		(3) Incidental and miscellaneous expenses .		3,400		3,400
		TOTAL SUB-HEAD B .	84,542	84,000	67,000	75,000

NAVY (INCLUDING STORES)—*contd.*

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs	Rs.	Rs.
		SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.				
		Detailed heads—				
128	142	(1) Pay of officers and warrant officers .		6,57,000		7,36,660
1117	1673	(2) Pay of men . .		5,00,000		5,60,000
		(3) Incidental and miscellaneous expenses . .		23,000		39,340
		TOTAL SUB-HEAD C .	11,21,811	11,80,000	11,95,000	13,36,000

MAIN HEAD 11.—ROYAL INDIAN

Numbers. 1938-39.	1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .				..
		SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—				
		SEA TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA—				
		Detailed heads—				
9	9	(1) Pay of establishments		5,700		5,700
		(2) Contingencies and miscellaneous expenses .		1,300		1,300
		TOTAL SUB-HEAD D .	12,919	7,000	6,000	7,000
		SUB-HEAD E.—DOCKYARD AND WORKSHOP.				
		MINOR HEAD (a)—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT—				
		Detailed heads—				
1	1	(1) Pay of officers .		15,700		15,300
3	6	(2) Pay of establishments		10,500		11,300
146	143	(3) Pay of yard craft establishments .		80,000		78,900
		TOTAL MINOR HEAD (a) .	1,08,988	1,06,200	-	1,05,500
		MINOR HEAD (b)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT—				
		Detailed heads—				
2	2	(1) Pay of officers .		19,700		20,100
35	52	(2) Pay of establishments		57,900		63,300
		TOTAL MINOR HEAD (b) .	75,183	77,600		83,400
		MINOR HEAD (c)—WORKSHOP—				
		Detailed heads—				
4	4	(1) Pay of officers .		51,600		54,800
31	30	(2) Pay of establishments		63,100		64,200
		TOTAL MINOR HEAD (c) .	1,10,255	1,14,700		1,19,000
		Carried over .	94,426	2,98,500		3,07,900

NAVY (INCLUDING STORES)—*contd.*

Numbers.

1938-39.	1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		Brought forward .	2,94,426	2,98,500		3,07,900
		SUB-HEAD E.—DOCKYARD AND WORKSHOP—*contd.*				
		MINOR HEAD (*d*)—DOCKYARD POLICE—Detailed heads—				
1	1	(1) Pay of Officer-in-Charge.		7,100		7,700
54	54	(2) Pay of Constables .		20,500		20,500
		TOTAL MINOR HEAD (*d*) .	26,343	27,600		28,200
		MINOR HEAD (*e*) DOCKYARD DISPENSARY—Detailed heads—				
1	1	(1) Pay of officers . .		6,800		7,400
2	2	(2) Pay of establishments		1,500		1,500
		TOTAL MINOR HEAD (*e*) .	8,415	8,300		8,900
		MINOR HEAD (*f*) WAGES OF WORKMEN AND LABOURERS—Detailed heads—				
		(1) Labour charges for R. I. N. including those on buildings, for other Departments and Royal Navy and on repairs to H. M.'s ships . .		7,42,400		8,09,900
		(2) *Deduct*—Labour charges on buildings (transferred to Sub-Head H) . .		*68,900*		*59,900*
		(3) *Deduct*—Labour charges for other departments of the Central Government.		*1,23,500*		*71,000*
		TOTAL MINOR HEAD (*f*) .	7,03,394	5,50,000		6,79,000
		MINOR HEAD (*g*)—MISCELLANEOUS—Detailed heads—				
..	..	(1) Pay of military accounts establishment employed on disbursement of wages of workmen .		27,000		16,700
—	12	(2) Pay of civilian personnel employed in the W. T. Station . . .		..		8,500
		(3) Miscellaneous expenses and contingencies .		6,600		7,400
		TOTAL MINOR HEAD (*g*) .	36,654	33,600		33,000
		TOTAL SUB-HEAD E. .	10,69,232	9,18,000	10,25,000	10,57,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD F.—PURCHASE AND SALE OF STORES.				
MINOR HEAD (*a*)—INDIAN NAVAL STORES—				
Detailed heads—				
(1) Purchase for stock, H. M. I. ships and other formations . .		7,81,000		7,36,400
(2) *Deduct*—Value of issues on payment to other departments of the Central Government .		*1,02,000*		*25,400*
(3) *Deduct*—Value of stores transferred to Sub-head H—Works . . .		*24,000*		*55,000*
TOTAL MINOR HEAD (*a*) .	6,39,742	6,55,000		6,56,000
MINOR HEAD (*b*)—PROVISIONS AND WATER—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		1,86,000		2,25,000
(2) *Deduct*—Value of issues on payment to other departments of the Central Government .		*6,000*		*7,000*
TOTAL MINOR HEAD (*b*) .	2,01,701	1,80,000		2,18,000
MINOR HEAD (*c*)—PETROL AND LUBRICANTS—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		8,000		7,000
(2) Purchase for stock .		30,000		25,000
(3) *Deduct*—Value of issues on payment to other departments of the Central Government . .		*1,000*		*1,000*
TOTAL MINOR HEAD (*c*) .	27,771	37,000		31,000
Carried over .	8,69,214	8,72,000		9,05,000

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	8,69,214	8,72,000		9,05,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.*				
MINOR HEAD (*d*)—COAL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		71,000		1,05,000
(2) Purchase for stock .		25,000		25,000
(3) *Deduct*—Value of issues on payment to other departments of the Central Government .		*15,000*		*16,000*
TOTAL MINOR HEAD (*d*) .	1,11,323	81,000		1,14,000
MINOR HEAD (*e*)—OIL FUEL—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		2,13,000		2,16,000
(2) Purchase for stock .		..		..
TOTAL MINOR HEAD (*e*) .	2,15,996	2,13,000		2,16,000
MINOR HEAD (*f*)—CLOTHING—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		7,000		7,000
(2) Purchase for stock .		27,000		38,000
(3) *Deduct*—Value of issues on payment to other departments of the Central Government .		..		..
TOTAL MINOR HEAD (*f*) .	38,364	34,000		45,000
Carried over . .	12,34,897	12,00,000		12,80,000

MAIN HEAD 11—ROYAL INDIAN

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	12,34,897	12,00,000		12,80,000
SUB-HEAD F.—PURCHASE AND SALE OF STORES—*concld.*				
MINOR HEAD (*g*)—ORDNANCE STORES (AMMUNITION)—				
Detailed head—				
(1) Purchase for stock .		8,000		13,000
TOTAL MINOR HEAD (*g*) .	11,315	8,000		13,000
MINOR HEAD (*h*)—MEDICAL STORES—				
Detailed heads—				
(1) Purchase for H. M. I. ships and other formations		5,000		5,000
(2) Purchase for stock .		..		..
TOTAL MINOR HEAD (*h*) .	5,360	5,000		5,000
MINOR HEAD (*i*)—CUSTOMS DUTY AND FREIGHT CHARGES—				
Detailed heads—				
(1) Customs duty on imported stores . .		47,000		47,000
(2) Freight and miscellaneous expenditure. .		5,000		5,000
TOTAL MINOR HEAD (*i*) .	63,380	52,000		52,000
Deduct—Transfer from the Defence Reserve Fund . .		12,65,000 *1,37,000*		13,50,000 ..
TOTAL SUB-HEAD F. .	13,14,952	11,28,000	12,81,000	13,50,000
SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS.				
Detailed heads—				
(1) Purchase of ships and vessels . . .		..		..
(2) Hire of ships and vessels		2,000		1,000
TOTAL SUB-HEAD G.	1,130	2,000	3,000	1,000

NAVY (INCLUDING STORES)—*contd.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD H.—EXPENDITURE ON WORKS.				
Detailed heads—				
(1) Major Works		3,47,000		8,39,200
(2) Minor Works		17,000		20,000
(3) Maintenance		1,14,900		97,800
(4) General charges		98,800		1,00,100
(5) Establishments		1,200		800
(6) Tools and plant		100		100
(7) *Deduct*—Value of imported stores used on works		*2,000*		*2,000*
		5,77,000		10,56,000
Deduct—Transfer from the Defence Reserve Fund.		*3,47,000*		..
TOTAL SUB-HEAD H.	2,97,340	2,30,000	9,19,000	10,56,000
SUB-HEAD I.—MISCELLANEOUS.				
MINOR HEAD (*a*) CONTRIBUTION TO THE R. I. N. EXPANSION EQUALISATION FUND—				
Detailed heads—				
(1) Contribution		29,15,000		29,15,000
(2) *Deduct*—Amount provided for expenditure under other heads		..		*10,58,000*
Transfer to the equalisation fund	..	29,15,000		18,57,000
MINOR HEAD (*b*) MISCELLANEOUS—				
Detailed heads—				
(1) Miscellaneous		1,15,900		1,29,900
(2) Reserve with F. O. C. R. I. N. for emergent measures		10,000		10,000
TOTAL MINOR HEAD (*b*)	1,61,839	1,25,900		1,39,900
MINOR HEAD (*c*)—				
Deduct—Recoveries on account of family allotments	*16,876*	*10,800*		*16,800*
MINOR HEAD (*d*)—				
Deduct—Recoveries on account of voluntary overseas contributions under health and pensions schemes	*70*	*100*		*100*
TOTAL SUB-HEAD I	1,44,893	30,30,000	26,22,000	19,80,000

MAIN HEAD 11/XI.—ROYAL INDIAN

	Accounts, 1937-38. Rs.	Budget Estimates, 1938-39. Rs.	Revised Estimates, 1938-39. Rs.	Budget Estimates, 1939-40. Rs.
SUB-HEAD J.—EXPENDITURE IN ENGLAND.				
Detailed heads—				
(a) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc.		2,000		..
(b) Fuel for Naval subsidized vessels		40,000		..
(c) Pay and allowances		2,68,000		2,40,000
(d) Marriage allowances and allotments		27,000		22,000
(e) Miscellaneous		1,44,000		1,71,000
(f) Leave and deputation salaries		10,000		25,000
(g) Sterling overseas pay		..		..
(h) Allowances, etc., of probationers		16,000		6,000
(i) Stores for India		4,23,000		4,50,000
		9,30,000		9,14,000
Deduct—Transfer from the Defence Reserve Fund.		*1,16,000*		..
TOTAL SUB-HEAD J.	24,75,898	8,14,000	8,99,000	9,14,000
SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND.	—12,829	..	5,000	..
TOTAL EXPENDITURE MAIN-HEAD 11	67,47,682	76,80,000	82,81,000	80,57,000
Receipts—				
SUB-HEAD A.—RECEIPTS IN RESPECT OF SUPPLIES AND SERVICES.				
MINOR HEAD (a) RECOVERIES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works		29,000		35,000
(2) Direct supplies		14,000		15,000
TOTAL MINOR HEAD (a)		43,000	43,000	50,000
MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY.				
Detailed heads—				
(1) Works		1,40,000		2,03,000
(2) Direct Supplies		16,000		16,000
TOTAL MINOR HEAD (b)		1,56,000	1,65,000	2,19,000
MINOR HEAD (c) RECOVERIES OF OVERHEAD CHARGES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT, ROYAL NAVY, AND OFFICERS, MEN AND OTHER INDIVIDUALS.				
Detailed heads—				
(1) Works		51,000		70,000
(2) Direct supplies		14,000		17,000
TOTAL MINOR HEAD (c)		65.000	67,000	87,000
TOTAL SUB-HEAD A.	3,12,797	2,64,000	2,75,000	3,56,000

NAVY (INCLUDING STORES)—*concld.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.				
Detailed heads—				
(1) Dock hire . .		3,000		2,000
(2) Hire of yard craft .		2,000		2,000
(3) Hire of vessels . .		..		..
(4) Sale proceeds of surplus and obsolete vessels .		..		..
(5) Sale proceeds of surplus and obsolete stores and waste . . .		25,000		23,000
(6) Sale proceeds of clothing to crew . . .		2,000		3,000
TOTAL SUB-HEAD B. .	35,234	32,000	33,000	30,000
SUB-HEAD C.—MISCELLANEOUS RECEIPTS.	46,172	43,000	50,000	36,000
SUB HEAD D.—RECEIPTS IN ENGLAND.				
Detailed head—				
(1) Miscellaneous . .		8,000		16,000
TOTAL SUB-HEAD D. .	29,804	8,000	81,000	16,000
SUB-HEAD E.—EXCHANGE ON RECEIPTS IN ENGLAND .	—154	..	..	..
TOTAL RECEIPTS MAIN HEAD XI .	4,23,853	3,47,000	4,39,000	4,38,000

MAIN HEAD 12.—QUETTA

Numbers. 1938-39.	Numbers. 1939-40.		Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
			Rs.	Rs.	Rs.	Rs.
		EXPENDITURE.				
		SUB-HEADS.				
		A.—WORKS		66,99,000		55,86,000
		DEDUCT—TRANSFERS FROM THE DEFENCE RESERVE FUND .		*9,000*		..
		TOTAL SUB-HEAD A. . . .	90,08,060	66,90,000	76,99,000	55,86,000
		B.—GENERAL CHARGES .	7,093	12,000	12,000	11,000
180	200	C.—ENGINEERING ESTABLISHMENTS . .	6,94,202	5,99,000	6,15,000	7,20,000
		D.—OTHER ESTABLISHMENTS . . .	1,32,447	1,28,000	1,28,000	1,30,000
		E.—TOOLS AND PLANT .	33,225	39,000	39,000	44,000
		F.—STORES . . .	9,689	..	..	..
		G.—LONDON STORES .	—14,133	..	..	..
		H.—QUETTA RECONSTRUCTION ADVANCES.	..	..	..	..
		I.—EXPENDITURE IN ENGLAND . . .	*59,445*	*68,000*	52,000	37,000
		J.—EXCHANGE . . .	—308	..	..	..
				75,45,000		65,28,000
		DEDUCT—TRANSFER FROM THE DEFENCE RESERVE FUND .		*9,000*		
		TOTAL EXPENDITURE—MAIN HEAD 12	99,29,720	75,36,000	85,45,000	65,28,000

RECONSTRUCTION.

EXPLANATIONS.

In view of the magnitude of the cost of reconstructing Quetta this main head has been opened in order to maintain a separate record of the expenditure incurred directly on the reconstruction of Quetta Cantonment.

The decrease of Rs. 10·27 lakhs as compared with budget 1938-39 is due to smaller provision for new works.

MAIN HEAD XII.—QUETTA RECONSTRUCTION.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEADS.				
A.—MISCELLANEOUS . . .	34,915	36,000	10,36,000	28,000
B.—RECEIPTS IN ENGLAND . .	9	..	1,000	..
C.—EXCHANGE	..	..	..	..
TOTAL RECEIPTS—MAIN HEAD XII .	34,924	36,000	10,37,000	28,000

59/XLVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

MAJOR HEAD 59/XLVIII.—DEFENCE SERVICES—NON EFFECTIVE.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1/I.—ARMY	8,30,08,957	42,85,536	7,87,23,421	8,34,96,000	43,94,000	7,91,02,000	8,38,87,000	46,25,000	7,92,62,000	8,46,68,000	45,31,000	8,01,37,000
2/II.—AIR FORCES.	5,28,328	...	5,28,328	5,40,000	...	5,40,000	5,40,000	...	5,40,000	5,85,000	..	5,85,000
3/III.—ROYAL INDIAN NAVY.	9,59,335	—4,151	9,63,486	9,71,000	9,000	9,62,000	10,12,000	8,000	10,04,000	10,35,000	6,000	10,29,000
	8,44,96,620	42,81,385	8,02,15,235	8,50,07,000	44,03,000	8,06,04,000	8,54,39,000	46,33,000	8,08,06,000	8,62,88,000	45,37,000	8,17,51,000
DEDUCT—TRANSFER FROM DEFENCE RESERVE FUND	...	...	...	*1,21,000*	...	*1,21,000*	*7,000*	...	*7,000*	*1,14,000*	...	*1,14,000*
TOTAL	8,44,96,620	42,81,385	8,02,15,235	8,48,86,000	44,03,000	8,04,83,000	8,54,32,000	46,33,000	8,07,99,000	8,61,74,000	45,37,000	8,16,37,000

MAIN HEAD 1/I.—ARMY.

SUMMARY ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—REWARDS FOR MILITARY SERVICES	16,51,331	8,126	16,43,205	11,77,000	3,000	11,74,000	15,77,000	8,000	15,69,000	17,79,400	8,000	17,71,400
B.—PENSIONS	3,56,56,158	8,75,613	3,47,80,545	3,60,21,000	8,93,000	3,51,28,000	3,56,12,000	8,92,000	3,47,20,000	3,58,43,600	8,92,000	3,49,51,600
C—ENGLAND	4,59,39,498	34,19,514	4,25,19,984	4,62,98,000	34,98,000	4,28,00,000	4,64,55,000	37,06,000	4,27,49,000	4,70,45,000	36,31,000	4,34,14,000
D.—EXCHANGE	—2,38,030	—17,717	—2,20,313	..	..	..	2,43,000	19,000	2,24,000	...	...	...
				8,34,96,000	43,94,000	7,91,02,000	8,38,87,000	46,25,000	7,92,62,000	8,46,68,000	45,31,000	8,01,37,000
Deduct—Transfers from the Defence Reserve Fund.	...	...	...	*1,21,000*	...	*1,21,000*	*7 000*	...	*7,000*	*1,14,000*	...	*1,14,000*
TOTAL—MAIN HEAD	8,30,08,957	42,85,536	7,87,23,421	8,33,75,000	43,94,000	7,89,81,000	8,38,80,000	46,25,000	7,92,55,000	8,45,54,000	45,31,000	8,00,23,000

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection with individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head. The charges for pensions are under three main categories, *viz.*, (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War office of a proportionate share of retired pay, etc., of British service officers and troops serving in India.

2. The annual and monthly minimum and maximum rates of ordinary retired pension of typical classes in the army are given below.

Ordinary pensions.

	Minimum. £	Maximum. £	Sh.
Major, Indian Army	No fixed minimum.	607	5
Lieutenant-Colonel, Indian Army		743	
Colonel, Indian Army		924	
Major-General, Indian Army		1,105	
Lieutenant-General, Indian Army		1,286	
General, Indian Army		1,467	

N.B.—The above rates are made up of three parts, *viz.*, (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army.

		£	Sh.
Sub-Conductor, India Unattached List	No fixed minimum.	243	
Conductor, India Unattached List		243	
Assistant Commissary, India Unattached List		371	10
Deputy Commissary, India Unattached List		371	10
Commissary, India Unattached List		507	

	Rs.	Rs.
Enrolled Non-combatants (formerly called followers, class I)	5	5
Sepoys and analogous ranks	4	6
Naiks and analogous ranks	7	9
Havildars and analogous ranks	8	15
Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement	16	25
Jemadars and analogous ranks	19	40
Subedars	27	75
Risaldars and Risaldar-Majors	50	75†
Subedar-Majors	55	75†
Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the I. M. D. and I. A. V. C.)	Double the rates laid down for Subedars, etc.	

†Excludes personal allowance continued to Subedar-Majors and Risaldar-Majors after retirement.

Budget 1939-40 which is in excess of budget 1938-39 by Rs. 10·35 lakhs, is based on requirements.

MAIN HEAD 1.—

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. . . .		58,000		5,63,000
(2) Annuities and gratuities . .		22,000		30,000
(3) Jangi-Inams		9,41,000		9,55,000
(4) Decorations and Medals . .		1,56,000		2,31,400
	16,51,331	11,77,000	15,77,000	17,79,400
Deduct—Transfer from the Defence Reserve Fund . .	..	*1,21,000*	..	—1,14,000
TOTAL SUB-HEAD A . .	16,51,331	10,56,000	15,77,000	16,65,400
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and Gratuities to Europeans and their families . .		21,69,000	..	22,58,000
(2) Pensions and Gratuities to Indians and their families . .		3,14,40,000*		3,09,95,000*
(3) Miscellaneous		4,01,000		4,04,600
(4) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations .		11,64,000		12,31,000
(5) Equated payments of commuted or Capitalised value of pensions under Military Regulations . .		8,47,000		9,55,000
TOTAL SUB-HEAD B .	3,56,56,158	3,60,21,000	3,56,12,000	3,58,43,600

* Includes Rs. 8,460 for grants from the Civil Compassionate Fund to civilian employees aid from the Defence Services Estimates.

ARMY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938 39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUB-HEAD C.—ENGLAND.				
(a) Payments to War Office for retired pay, etc., of British Forces for service in India . . .		1,63,45,000		1,67,34,000
(b) Pensions and gratuities to Europeans and their families . .		3,32,40,000		3,36,00,000
Deduct—Chargeable against Civil Departments		*34,00,000*		—34,00,000
(c) Pensions and gratuities to Indians and their families . . .		25,000		23,000
(d) Indian Military Service Family Pensions		..		..
(e) Miscellaneous Military decorations and medals, medical treatment of retired officers, etc. . .		88,000		88,000
TOTAL SUB-HEAD C.—ENGLAND .	4,59,39,498	4,62,98,000	4,64,55,000	4,70,45,000
SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND .	—2,38,030	..	2,43,000	..
TOTAL EXPENDITURE—MAIN HEAD 1 .	8,20,08,957	8,33,75,000	8,38,87,000	8,45,54,000

MAIN HEAD I.—ARMY—*concld.*

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
(1) Miscellaneous receipts . .		..		1,000
(2) Decorations and Medal . .		3,000		7,000
TOTAL SUB-HEAD A. .	8,126	3,000	8,000	8,000
SUB-HEAD B.—PENSIONS.				
(1) Miscellaneous receipts . . .		8,93,000		8,92,000
TOTAL SUB-HEAD B . . .	8,75,613	8,93,000	8,92,000	8,92,000
SUB-HEAD C.—ENGLAND.				
(2) Recoveries from Imperial Government in respect of overseas service, Indian troops:—				
War Office for retired pay etc. .		33,34,000		34,58,000
Other pensionary contributions .		36,000		60,000
(3) Miscellaneous				
(4) Recoveries from Civil Revenues, etc., in respect of pensions charged to "Army" in previous years		80,000		80,000
(5) Refund of short service gratuities		16,000		1,000
(6) Hospital stoppages of retired officers and miscellaneous receipts		32,000		32,000
TOTAL SUB-HEAD C. . .	34,19,514	34,98,000	37,06,000	36,31,000
SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND . .	—17,717	..	19,000	..
TOTAL—RECEIPTS—MAIN HEAD I	42,85,536	43,94,000	46,25,000	45,31,000

MAIN HEAD 2/II.—AIR FORCES.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—REWARDS FOR MILITARY SERVICES.	163	...	163	4,000	...	4,000	...	...	...	4,000	...	4,000
B.—PENSIONS	21,036	...	21,036	26,000	...	26,000	20,000	...	20,000	62,000	...	62,000
C.—ENGLAND	5,09,770	...	5,09,770	5,10,000	...	5,10,000	5,17,000	...	5,17,000	5,19,000	...	5,19,000
D.—EXCHANGE	—2,641	...	—2,641	...	...	...	3,000	...	3,000	...	...	...
TOTAL—MAIN 2/II . .	5,28,328	...	5,28,328	5,40,000	...	5,40,000	5,40,000	...	5,40,000	5,85,000	...	5,85,000

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Accounts, Air Force prior to 1st March 1934 is also included under this head.

MAIN HEAD 2/II.—AIR FORCES.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Annuities and gratuities		300		300
(2) Decorations and medals		3,700		3,700
TOTAL SUB-HEAD A	163	4,000	..	4,000
SUB-HEAD B.—PENSIONS.				
Detailed heads.				
(1) Pensions and gratuities to Europeans and their families		200		300
(2) Pensions and gratuities to Indians and their families		20,800		56,700
(3) Equated payments of commuted or Capitalised value of pensions under C. S. R.		5,000		5,000
(4) Equated payments of commuted or Capitalised value of pensions under military rules		..		
(5) Fractional differences		..		
TOTAL SUB-HEAD B	21,036	26,000	20,000	62,000
SUB-HEAD C.—ENGLAND.				
(1) Payment to Air Ministry for retired pay of R. A. F. British personnel for service in India		5,10,000		5,10,000
(2) Pensions	..	..		9,000
TOTAL SUB-HEAD C	5,09,770	5,10,000	5,17,000	5,19,000
SUB-HEAD D.—EXCHANGE	—2,641	..	3,000	..
TOTAL EXPENDITURE MAIN HEAD 2	5,28,328	5,40,000	5,40,000	5,85,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
(1) Fractional differences		..	..	..
(2) Decorations and medals		..	..	..
TOTAL SUB-HEAD A.	..	..	..	..
SUB-HEAD B.—ENGLAND.				
Miscellaneous receipts		..	..	..
SUB-HEAD C.—EXCHANGE.	..	..	..	..
TOTAL RECEIPTS—MAIN HEAD II	..	..	..	..

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1937-38.			Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INDIA.	1,57,675	—11,098	1,68,773	1,45,000	5,000	1,40,000	1,60,000	5,000	1,55,000	1,69,000	3,000	1,66,000
B.—ENGLAND	8,05,835	6,983	7,98,852	8,26,000	4,000	8,22,000	8,48,000	3,000	8,45,000	8,66,000	3,000	8,63,000
C.—EXCHANGE.	—4,175	—36	—4,139	...	...	...	4,000	...	4,000	...	...	...
TOTAL MAIN HEAD 3/III.	9,59,335	—4,151	9,63,486	9,71,000	9,000	9,62,000	10,12,000	8,000	10,04,000	10,35,000	6,000	10,29,000

MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Pensions		1,01,500		1,20,460
(2) Pensions paid under Admiralty scheme		3,000		3,000
(3) Awards from civil compassionate fund to civilians paid from Defence estimates		1,500		1,540
(4) Equated payments of Commuted or Capitalised value of pensions under civil rules		26,000		27,000
(5) Equated payments of Commuted or Capitalised value of pensions under Military rules		13,000		17,000
(6) Fractional differences		..		
TOTAL SUB-HEAD A.	1,57,675	1,45,000	1,60,000	1,69,000
SUB-HEAD B.—ENGLAND.				
(1) R. I. N. retired pay and miscellaneous pensions		9,22,000		9,70,000
Deduct—Chargeable against Civil Departments		*96,000*		—1,04,000
TOTAL SUB-HEAD B.	8,05,835	8,26,000	8,48,000	8,66,000
SUB-HEAD C.—EXCHANGE.	—4,175	..	4,000	..
TOTAL EXPENDITURE—MAIN HEAD 3.	9,59,335	9,71,000	10,12,000	10,35,000
RECEIPTS.				
SUB-HEAD A.—INDIA.				
Detailed heads.				
(1) Recoveries on account of pensions	—11,098	5,000	5,000	3,000
TOTAL SUB-HEAD A.	—11,098	5,000	5,000	3,000
SUB-HEAD B.—ENGLAND.				
(1) Miscellaneous.	6,983	4,000	3,000	3,000
SUB HEAD C.—EXCHANGE	—36	..	..	..
TOTAL RECEIPTS MAIN HEAD III	—4,151	9,000	8,000	6,000

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Navy.

60.—DEFENCE RESERVE FUND.

60 TRANSFER $\frac{\text{TO}}{\text{FROM}}$ THE DEFENCE

	Accounts, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
60. Transfer $\frac{\text{to}}{\text{from}}$ the Defence Reserve Fund	—1,54,76,249	—1,50,46,000	—87,72,000	—92,47,000

RESERVE FUND.

EXPLANATIONS.

This head was opened as a result of the stabilisation of the Defence Services budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Defence Services expenditure by credit to a suspense account " Defence Reserve Fund " and when the money is taken out in a subsequent year to meet expenditure, the " Defence Reserve Fund " is debited and the Defence Services estimate is credited.

The total of Rs. 92·47 lakhs is made up of :—

(In lakhs of rupees.)

(1) New money allotted from Defence Reserve Fund for re-equipment measures	54·28
(2) Allotments including regrants from amounts earmarked in the Defence Reserve Fund	38·19
Details of 38·19 lakhs at item (2) above are :—	
(*a*) Re-equipment measures	20·26
(*b*) Other regrants—	
(*i*) M. E. S.	10·22
(*ii*) A. F. works	·50
(*iii*) Waziristan carry over liabilities	5·88
(*iv*) Waziristan medals	1·14
(*v*) Factory works	·19
	38·19

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„ „ „ „ „ „ on Indian Signal Corps	28	1	A	
„ „ „ „ „ „ on Infantry	28	1	A	
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„ „ „ „ Commutations, Equated payments under Military Regulation	280	2	B	
„ „ „ „ Commutations, Equated payments under C. S. R. charged to Capital	280	2	B	
„ „ „ „ Indians and their families	280	2	B	
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GIPD—610 Army/II N—19-4-39—600.

FINAL

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, AIR FORCES AND ROYAL INDIAN NAVY)

FOR THE YEAR

1940-41

AND OF

CONNECTED RECEIPTS

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

SUMMARY OF ESTIMATES BY MAJOR HEADS.

	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
58 XLVII DEFENCE SERVICES—EFFECTIVE.	43,74,44,602	5,43,16,294	38,31,28,308	46,22,85,000	8,29,89,000	37,92,96,000	40,87,54,000	...	40,87,54,000	45,35,81,000	...	45,35,81,000
59 XLVIII DEFENCE SERVICES—NON-EFFECTIVE.	8,56,88,194	45,73,861	8,11,14,333	8,62,88,000	45,37,000	8,17,51,000	9,04,78,000	63,41,000	8,41,37,000	8,61,14,000	44,77,000	8,16,37,000
60. TRANSFERS TO FROM DEFENCE RESERVE FUND.	—24,42,641	...	—24,42,641	—92,47,000	...	—92,47,000	...	...	...	...	...	...
TOTAL	52,06,90,155	5,88,90,155	46,18,00,000	53,93,26,000	8,75,26,000	45,18,00,000	49,92,32,000	63,41,000	49,28,91,000	53,96,95,000	44,77,000	53,52,18,000

SUMMARY OF ESTIMATES UNDER MAJOR HEAD 58/XLVII—DEFENCE SERVICES—EFFECTIVE.

	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1930-40.			Budget Estimate, 1940-41.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAIN HEAD 1.—NORMAL COST OF DEFENCE SERVICES—EFFECTIVE . .	43,74,44,602	5,43,16,294	38,31,28,308	46,22,85,000	8,29,89,000	37,92,96,000	36,76,63,000	...	(a) 36,76,63,000	36,76,63,000	...	(a) 36,76,63,000
MAIN HEAD 2.—LUMP PROVISION FOR INCREASE IN PRICES .	...	...	...	...	...	...	25,00,000	...	(a) 25,00,000	2,00,00,000	...	(a) 2,00,00,000
MAIN HEAD 3.—WAR MEASURES CHARGEABLE TO INDIAN REVENUES .	...	...	...	...	...	...	3,85,91,000	...	3,85,91,000	6,59,18,000	...	6,59,18,000
TOTAL .	43,74,44,602	5,43,16,294	38,31,28,308	46,22,85,000	8,29,89,000	37,92,96,000	40,87,54,000	...	40,87,54,000	45,35,81,000	...	45,35,81,000

(a) Lump sum provision of which no details are given.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
MAIN HEAD 3.—WAR MEASURES CHARGEABLE TO INDIAN REVENUES.				
SUB-HEAD A.—CERTAIN MEASURES OF MILITARY DEFENCE.				
MINOR HEADS—				
(a) Indian Territorial Force .	..	..	21,00,000	53,64,000
(b) Indian States Forces . .	..	..	1,00,000	2,00,000
(c) Auxiliary Force . . .	..	..	10,26,000	12,26,000
(d) Miscellaneous additional units and formations . . .	..	..	6,73,000	17,41,000
(e) Nepalese Contingent . .	..	..	58,000	7,57,000
(f) Training Schools . . .	..	..	3,03,000	6,39,000
(g) Port Defence . . .	..	..	6,76,000	11,72,000
(h) Aliens Camp . . .	..	..	1,85,000	4,47,000
(i) Censorship expenses . .	..	..	6,99,000	13,61,000
TOTAL SUB-HEAD A. .	..	..	58,20,000	1,29,07,000
SUB-HEAD B.—CERTAIN MEASURES CONNECTED WITH AIR DEFENCE . . .	..	..	3,51,000	11,31,000
SUB-HEAD C.—CERTAIN MEASURES CONNECTED WITH LOCAL NAVAL DEFENCE .	..	..	33,91,000	59,70,000
SUB-HEAD D.—STORES . . .	..	..	75,14,000	1,67,80,000
SUB-HEAD E.—WORKS . . .	..	..	17,79,000	73,49,000
SUB-HEAD F.—MISCELLANEOUS .	..	..	62,36,000	1,97,81,000
SUB-HEAD G.—WAZIRISTAN .	..	..	35,00,000	20,00,000
SUB-HEAD H.—PAYMENT TO HIS MAJESTY'S GOVERNMENT ON ACCOUNT OF EXTRA COST OF EXTERNAL DEFENCE TROOPS .	..	..	1,00,00,000	..
TOTAL MAIN HEAD 3 .	..	..	3,85,91,000	6,59,18,000

	Accounts, 1938-39. Rs.	Budget Estimate, 1939-40. Rs.	Revised Estimate, 1939-40. Rs.	Budget Estimate, 1940-41. Rs.
MAJOR-HEAD 59.—DEFENCE SERVICES—NON-EFFECTIVE.				
EXPENDITURE.				
MAIN HEAD 1.—ARMY.				
MINOR HEAD (*a*) REWARDS FOR MILITARY SERVICES.				
Detailed heads.				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.		5,63,000		5,62,000
(2) Annuities and gratuities		30,000		32,000
(3) Jangi-Inams		9,55,000		9,52,000
(4) Decorations and Medals		2,31,400		23,000
TOTAL MINOR HEAD (*a*)	16,18,316	17,79,400	18,37,000	15,69,000
MINOR HEAD (*b*) PENSIONS.				
Detailed heads.				
(1) Pensions and Gratuities to Europeans and their families		22,58,000		22,78,000
(2) Pensions and Gratuities to Indians and their families		3,09,95,000		3,07,73,000
(3) Miscellaneous		4,04,600		4,80,000
(4) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations		12,31,000		13,11,000
(5) Equated payments of Commuted or Capitalised value of pensions under Military Regulations		9,55,000		10,59,000
(6) Allowances to officers on Special Unemployed list		..		30,000
TOTAL MINOR HEAD (*b*)	3,57,81,788	3,58,43,600	3,92,88,000	3,59,31,000
MINOR HEAD (*c*)—ENGLAND.				
Detailed heads.				
(1) Payments to War Office for retired pay, etc., of British Forces for service in India		1,67,34,000		1,66,72,000
(2) Pensions and gratuities to Europeans and their families		3,36,00,000		3,33,84,000
Deduct—Chargeable against Civil Departments		—34,00,000		—33,60,000
(3) Pensions and gratuities to Indians and their families		23,000		22,000
(4) Indian Military Service Family Pensions		..		..
(5) Miscellaneous Military decorations and medals, medical treatment of retired Officers, etc.		88,000		91,000
(6) Allowances to Officers on Special Unemployed List		..		4,72,000
TOTAL MINOR HEAD (*c*) England	4,64,39,090	4,70,45,000	4,82,79,000	4,72,81,000
MINOR HEAD (*d*) EXCHANGE	3,07,143	..	..	..
TOTAL EXPENDITURE, MAIN HEAD 1	8,41,46,337	8,46,68,000	8,94,04,000	8,47,81,000

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
MAIN HEAD 2.—AIR FORCES.				
MINOR HEADS—				
(a) REWARDS FOR MILITARY SERVICES	605	4,000	7,000	1,000
(b) PENSIONS	13,255	62,000	11,000	15,000
(c) ENGLAND—				
Detailed heads.				
(1) Payment to Air Ministry for retired pay of R. A. F. British personnel for service in India		5,10,000		2,94,000
(2) Pensions		9,000		9,000
TOTAL MINOR HEAD (c) .	5,15,973	5,19,000	61,000	3,03,000
MINOR HEAD (d) EXCHANGE . .	3,665	..	..	..
TOTAL EXPENDITURE MAIN HEAD 2 .	5,33,498	5,85,000	79,000	3,19,000
MAIN HEAD 3.—ROYAL INDIAN NAVY.				
MINOR HEAD (a)—INDIA.				
Detailed Heads :—				
(1) Pensions		1,20,460		1,17,050
(2) Pensions paid under Admiralty scheme		3,000		3,000
(3) Awards from civil compassionate fund to civilians paid from Defence Estimates .		1,540		1,540
(4) Equated payments of Commuted or Capitalised value of pensions under Civil rules		27,000		27,150
(5) Equated payments of Commuted or Capitalised value of pensions under Military rules		17,000		26,260
(6) Fractional differences . .		..		..
TOTAL MINOR HEAD (a) . .	1,69,628	1,69,000	1,69,000	1,75,000
MINOR HEAD (b)—ENGLAND.				
Detailed heads :—				
(1) R. I. N. retired pay and miscellaneous pensions . .		9,70,000		9,39,000
Deduct—Chargeable against Civil Departments . .		—1,04,000		—1,00,000
TOTAL MINOR HEAD (b) . .	8,33,692	8,66,000	8,26,000	8,39,000
MINOR HEAD (c) EXCHANGE .	5,039	..	..	..
TOTAL EXPENDITURE MAIN HEAD 3 .	10,08,359	10,35,000	9,95,000	10,14,000
TOTAL EXPENDITURE MAJOR HEAD 59 .	8,56,88,194	8,62,88,000	9,04,78,000	8,61,14,000

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD XLVIII.—DEFENCE SERVICES, NON-EFFECTIVE.				
RECEIPTS.				
MAIN HEAD I.—ARMY.				
MINOR HEADS—				
(*a*) Rewards for Military Services		8,000	8,000	3,000
(*b*) Pensions		8,92,000	8,92,000	8,72,000
(*c*) England—				
Detailed heads :—				
(1) Recoveries from Imperial Government in respect of overseas service, Indian troops :—				
War Office for retired pay, etc.		34,58,000		34,14,000
Other Pensionary contributions		60,000		72,000
(2) Recoveries from Civil Revenues, etc. in respect of pensions charged to "Army" in previous years		80,000		80,000
(3) Refund of short service gratuities		1,000		1,000
(4) Hospital stoppages of retired Officers and miscellaneous receipts		32,000		32,000
TOTAL MINOR HEAD (*c*)		36,31,000	37,35,000	35,99,000
TOTAL MAIN HEAD I	45,63,209	45,31,000	46,35,000	44,74,000
MAIN HEAD II.—AIR FORCES.				
MINOR HEAD (*a*)—INDIA.				
Detailed heads :—				
(1) Fractional differences	..	..	..	..
(2) Decorations and medals	..	..	..	..
TOTAL MINOR HEAD (*a*)	..	..	..	..
MINOR HEAD (*b*)—ENGLAND.				
Miscellaneous Receipts	..	..	17,03,000	..
TOTAL MAIN HEAD II	..	..	17,03,000	..
MAIN HEAD III.—ROYAL INDIAN NAVY.				
MINOR HEAD (*a*)—INDIA.				
Recoveries on account of pensions		3,000	..	..
MINOR HEAD (*b*)—ENGLAND.				
Miscellaneous		3,000	3,000	3,000
TOTAL MAIN HEAD III	10,652	6,000	3,000	3,000
TOTAL RECEIPTS—MAJOR HEAD XLVIII	45,73,861	45,37,000	63,41,000	44,77,000

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FINAL

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, AIR FORCES AND ROYAL INDIAN NAVY)

FOR THE YEAR

1941-42

AND OF

CONNECTED RECEIPTS

FINAL

BUDGET ESTIMATES

OF

EXPENDITURE ON DEFENCE SERVICES

(ARMY, AIR FORCES AND ROYAL INDIAN NAVY)

FOR THE YEAR

1941-42

AND OF

CONNECTED RECEIPTS

E. T. COATES,
Financial Adviser, Military Finance.

C. MACI. G. OGILVIE,
Secretary to the Government of India,
Defence Department.

NEW DELHI;
31st March 1941.

SUMMARY OF ESTIMATES BY MAJOR HEADS.

	Accounts, 1939-40.			Budget Estimate, 1940-41.			Revised Estimate, 1940-41.			Budget Estimate, 1941-42.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
58 XLVII DEFENCE SERVICES—EFFECTIVE.	41,56,44,121	9,28,438	41,47,15,683	45,35,81,000	...	45,35,81,000	63,97,20,000	36,97,000	63,60,23,000	75,71,15,000	...	75,71,15,000
59 XLVIII DEFENCE SERVICES—NON-EFFECTIVE.	8,69,98,601	63,23,150	8,06,75,451	8,61,14,000	44,77,000	8,16,37,000	8,86,33,000	44,96,000	8,41,37,000	8,85,51,000	44,14,000	8,41,37,000
TOTAL .	50,26,42,722	72,51,588	49,53,91,134	53,96,95,000	44,77,000	53,52,18,000	72,83,53,000	81,93,000	72,01,60,000	84,56,66,000	44,14,000	84,12,52,000

SUMMARY OF ESTIMATES UNDER MAJOR HEAD 58/XLVII—DEFENCE SERVICES—EFFECTIVE.

	Accounts, 1939-40.			Budget Estimate, 1940-41.			Revised Estimate, 1940-41.			Budget Estimate, 1941-42.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAIN HEAD 1.—NORMAL COST OF DEFENCE SERVICES—EFFECTIVE . .	36,76,63,000	...	36,76,63,000	36,76,63,000	...	(a) 36,76,63,000	36,76,63,000	...	(a) 36,76,63,000	36,76,63,000	...	(a) 36,76,63,000
MAIN HEAD 2.—LUMP PROVISION FOR INCREASE IN PRICES, ETC. .	1,18,95,587	...	1,18,95,587	2,00,00,000	...	(a) 2,00,00,000	2,52,78,000	...	(a) 2,52,78,000	3,54,88,000	...	(a) 3,54,88,000
MAIN HEAD 3/III WAR MEASURES CHARGEABLE TO INDIAN REVENUES	3,60,85,534	9,28,438	3,51,57,096	6,59,18,000	...	6,59,18,000	24,67,79,000	36,97,000	24,30,82,000	35,39,64,000	...	35,39,64,000
TOTAL .	41,56,44,121	9,28,438	41,47,15,683	45,35,81,000	...	45,35,81,000	63,97,20,000	36,97,000	63,60,23,000	75,71,15,000	...	75,71,15,000

(a) Lump sum provision of which no details are given.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate 1941-42.
	Rs.	Rs.	Rs.	Rs.
MAIN HEAD 3.—WAR MEASURES CHARGEABLE TO INDIAN REVENUES.				
SUB-HEAD A.—CERTAIN MEASURES OF MILITARY DEFENCE	48,32,948	1,29,07,000	3,25,50,000	8,41,00,000
SUB-HEAD B.—CERTAIN MEASURES CONNECTED WITH AIR DEFENCE . . .	2,82,944	11,31,000	1,17,30,000	1,50,20,000
SUB-HEAD C.—CERTAIN MEASURES CONNECTED WITH LOCAL NAVAL DEFENCE .	29,92,436	59,70,000	1,39,25,000	2,09,70,000
SUB-HEAD D.—STORES . . .	99,36,496	1,67,80,000	10,10,46,000	12,47,37,000
SUB-HEAD E.—WORKS	10,76,716	73,49,000	4,59,00,000	5,76,00,000
SUB-HEAD F.—MISCELLANEOUS .	27,17,432	1,97,81,000	2,82,37,000	4,51,12,000
SUB-HEAD G.—WAZIRISTAN .	41,95,454	20,00,000	35,00,000	..
SUB-HEAD H.—PAYMENT TO HIS MAJESTY'S GOVERNMENT ON ACCOUNT OF EXTRA COST OF EXTERNAL DEFENCE TROOPS .	1,00,00,000	..	..	..
SUB-HEAD I.—EXPENDITURE IN ENGLAND	51,005	..	72,43,000	60,57,000
SUB-HEAD J.—EXCHANGE . .	103	..	13,000	..
SUB-HEAD K.—PLANT AND MACHINERY FOR MANUFACTURE	..	..	26,35,000	3,68,000
TOTAL MAIN HEAD 3 .	3,60,85,534	6,59,18,000	24,67,79,000	35,39,64,000

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
MAIN HEAD III—WAR MEASURES CHARGEABLE TO INDIAN REVENUES.				
SUB-HEAD A—WAR CONTRIBUTIONS	9,21,938	..	36,93,000	..
SUB-HEAD B—RECEIPTS IN INDIA	15	..	..	..
SUB-HEAD C—RECEIPTS IN ENGLAND	6,451	..	4,000	..
SUB-HEAD D—EXCHANGE . .	34	..	..	..
TOTAL MAIN HEAD III . .	9,28,438	..	36,97,000	..

	Accounts, 1939-40. Rs.	Budget Estimate, 1940-41. Rs.	Revised Estimate, 1940-41. Rs.	Budget Estimate, 1941-42. Rs.
MAJOR-HEAD 59.—DEFENCE SERVICES—NON-EFFECTIVE.				
EXPENDITURE.				
MAIN HEAD 1.—ARMY.				
MINOR HEAD (*a*) REWARDS FOR MILITARY SERVICES.				
Detailed heads :—				
(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.		5,62,000		5,65,000
(2) Annuities and gratuities		32,000		30,000
(3) Jangi-Inams		9,52,000		9,73,000
(4) Decorations and Medals		23,000		2,07,000
TOTAL MINOR HEAD (*a*)	18,32,761	15,69,000	15,58,000	17,75,000
MINOR HEAD (*b*) PENSIONS.				
Detailed heads :—				
(1) Pensions and Gratuities to Europeans and their families		22,78,000		22,86,000
(2) Pensions and Gratuities to Indians and their families		3,07,73,000		3,12,21,000
(3) Miscellaneous		4,80,000		5,58,000
(4) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations		13,11,000		13,74,000
(5) Equated payments of Commuted or Capitalised value of pensions under Military Regulations		10,59,000		10,62,000
(6) Allowances to officers on Special Unemployed list		30,000		25,000
TOTAL MINOR HEAD (*b*)	3,63,89,825	3,59,31,000	3,66,39,000	3,65,26,000
MINOR HEAD (*c*)—ENGLAND.				
Detailed heads :—				
(1) Payments to War Office for retired pay, etc., of British Forces for service in India		1,66,72,000		2,19,56,000
(2) Pensions and gratuities to Europeans and their families		3,33,84,000		2,97,54,000
Deduct—Chargeable against Civil Departments		—33,60,000		—31,20,000
(3) Pensions and gratuities to Indians and their families		22,000		23,000
(4) Indian Military Service Family Pensions		..		..
(5) Miscellaneous Military decorations and medals, medical treatment of retired Officers, etc.		91,000		94,000
(6) Allowances to Officers on Special Unemployed List		4,72,000		3,20,000
TOTAL MINOR HEAD (*c*) England	4,75,70,209	4,72,81,000	4,91,32,000	4,90,27,000
MINOR HEAD (*d*) EXCHANGE	1,89,158	..	85,000	..
TOTAL EXPENDITURE, MAIN HEAD 1	8,59,81,953	8,47,81,000	8,74,14,000	8,73,28,000

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
MAIN HEAD 2.—AIR FORCES.				
MINOR HEADS—				
(*a*) REWARDS FOR MILITARY SERVICES	288	1,000	..	1,000
(*b*) PENSIONS	14,253	15,000	16,000	15,000
(*c*) ENGLAND—				
Detailed heads :—				
(1) Payment to Air Ministry for retired pay of R. A. F. British personnel for service in India		2,94,000		2,96,000
(2) Pensions		9,000		7,000
TOTAL MINOR HEAD (*c*) .	62,409	3,03,000	3,05,000	3,03,000
(*d*) EXCHANGE	123	..	1,000	..
TOTAL EXPENDITURE MAIN HEAD 2 .	77,073	3,19,000	3,22,000	3,19,000
MAIN HEAD 3.—ROYAL INDIAN NAVY.				
MINOR HEAD (*a*)—INDIA.				
Detailed Heads :—				
(1) Pensions		1,17,050		1,17,050
(2) Pensions paid under Admiralty scheme		3,000		3,000
(3) Awards from civil compassionate fund to civilians paid from Defence Estimates .		1,540		1,540
(4) Equated payments of Commuted or Capitalised value of pensions under Civil rules		27,150		27,150
(5) Equated payments of Commuted or Capitalised value of pensions under Military rules		26,260		24,260
(6) Fractional differences . .		..		..
TOTAL MINOR HEAD (*a*) . .	1,81,296	1,75,000	1,73,000	1,73,000
MINOR HEAD (*b*)—ENGLAND.				
Detailed heads :—				
(1) R. I. N. retired pay and miscellaneous pensions . .		9,39,000		8,39,000
Deduct—Chargeable against Civil Departments . .		—1,00,000		—1,08,000
TOTAL MINOR HEAD (*b*) . .	7,55,187	8,39,000	7,23,000	7,31,000
MINOR HEAD (*c*) EXCHANGE .	3,092	..	1,000	..
TOTAL EXPENDITURE MAIN HEAD 3 .	9,39,575	10,14,000	8,97,000	9,04,000
TOTAL EXPENDITURE MAJOR HEAD 59 .	8,69,98,601	8,61,14,000	8,86,33,000	8,85,51,000

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD XLVIII.—DEFENCE SERVICES, NON-EFFECTIVE.				
RECEIPTS.				
MAIN HEAD I.—ARMY.				
MINOR HEADS—				
(*a*) Rewards for Military Services .		3,000	..	4,000
(*b*) Pensions		8,72,000	8,44,000	8,46,000
(*c*) England—				
Detailed heads :—				
(1) Recoveries from Imperial Government in respect of overseas service, Indian troops :—				
War Office for retired pay, etc.		34,14,000		33,72,000
Other Pensionary contributions		72,000		26,000
(2) Recoveries from Civil Revenues, etc. in respect of pensions charged to "Army" in previous years . .		80,000		80,000
(3) Refund of short service gratuities		1,000		14,000
(4) Hospital stoppages of retired Officers and miscellaneous receipts		32,000		68,000
TOTAL MINOR HEAD (*c*) . .		35,99,000	36,42,000	35,60,000
(*d*) Exchange		..	6,000	..
TOTAL MAIN HEAD I .	46,14,130	44,74,000	44,92,000	44,10,000
MAIN HEAD II.—AIR FORCES.				
MINOR HEAD (*a*)—INDIA.				
Detailed heads :—				
(1) Fractional differences . .		..		..
(2) Decorations and medals .		..		..
TOTAL MINOR HEAD (*a*) .		..	..	..
MINOR HEAD (*b*)—ENGLAND.				
Miscellaneous Receipts . .		..		..
MINOR HEAD (*c*) EXCHANGE . .		..		..
TOTAL MAIN HEAD II . .	17,02,362	..	..	..
MAIN HEAD III.—ROYAL INDIAN NAVY.				
MINOR HEAD (*a*)—INDIA.				
Recoveries on account of pensions		..	..	..
MINOR HEAD (*b*)—ENGLAND.				
Miscellaneous		3,000	4,000	4,000
MINOR HEAD (*c*) EXCHANGE . .		..		
TOTAL MAIN HEAD III .	6,658	3,000	4,000	4,000
TOTAL RECEIPTS—MAJOR HEAD XLVIII	63,23,150	44,77,000	44,96,000	44,14,000

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on 01 February, 2020